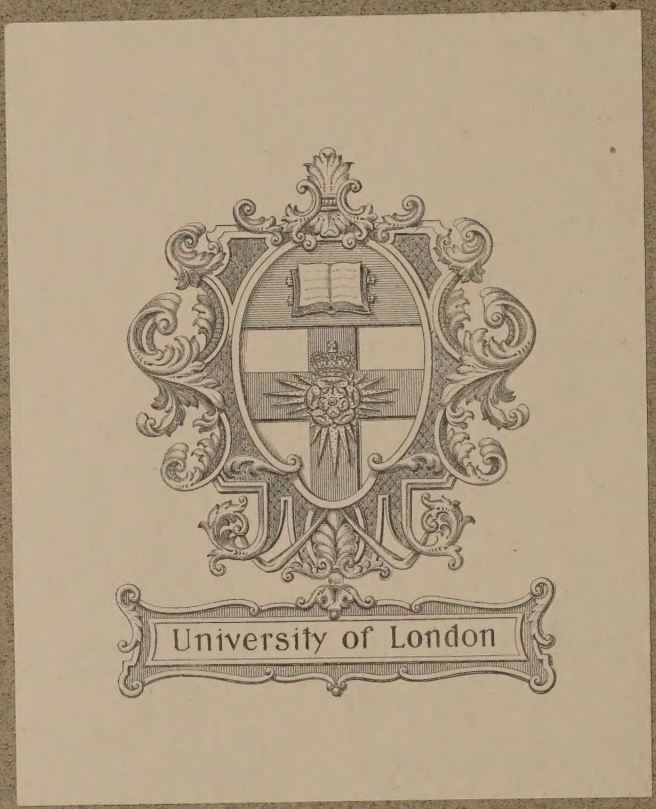

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ACCOUNTS AND PAPERS:

THIRTY-SIX VOLUMES.

—(21.)—

POOR (UNITED KINGDOM).

Session

4 *February* —— 29 *July* 1864.

VOL. LII.

1864.

ACCOUNTS AND PAPERS:

1864.

THIRTY-SIX VOLUMES:—CONTENTS OF THE

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RETURN to an Order of the Honourable The House of Commons, dated 16 February 1864;—*for*,

COPIES "of Reports addressed by *H. B. Farnall*, Esquire, to the President of the Poor Law Board, dated the 4th day of January 1864, and the 11th day of February 1864."

Poor Law Board, 16 February 1864.

HUGH OWEN, Chief Clerk.

Distress in the Cotton Manufacturing Districts.

I.—Report of *H. B. Farnall*, Esq., Special Commissioner, to The Right Honourable *C. Pelham Villiers*, M.P., President of the Poor Law Board.

Sir, Manchester, 4 January 1864.

I beg to present you with the following Report on the state of the 27 unions within the cotton-manufacturing districts.

The total net rateable value of the 27 unions adverted to was, in the year 1861, 6,036,659 *l.*

The population of these unions, in 1861, was 1,984,955.

For the week ended the 26th ultimo the Guardians of the Poor relieved 133,889 paupers - - -	133,889
During the same week the several Local Committees of Charity aided, within the same unions, 57,006 persons who were not in receipt of parochial relief	57,006
Total - - -	190,895

or 9·6 per cent. on the population.

For the corresponding week in 1862 the Guardians of the Poor relieved 260,506 paupers - - -	260,506
During the same week the several Local Committees of Charity aided, within the same unions, 236,310 persons who were not in receipt of parochial relief	236,310
Total - - -	496,816

or 25·0 per cent. on the population.

There is, therefore, a decrease of 305,921 persons (or 61·6 per cent.) who were either receiving parochial relief, or were maintained solely by Local Committees of Charity.

	£.
The cost of out-door relief administered by the Guardians of the Poor for the week ended the 26th ult. was -	8,362
The expenditure by the Local Committees of Charity in relief during the same week was - - - - -	7,665
Total - - - £.	16,027
For the corresponding week in 1862 the cost of out-door relief administered by the Guardians of the Poor was -	17,934
During the same week, the several Local Committees of Charity expended in relief - - - - - -	24,743
Total - - - £.	42,677

There is, therefore, a decrease in the weekly expenditure of the Guardians of the Poor and of the Local Committees of Charity of 26,650 *l.*, or 62·5 per cent.

The total weekly cost on the 26th ultimo of out-door relief administered by the Guardians of the Poor and by the Local Committees of Charity, viz., 16,027 *l.*, is at the rate of 833,404 *l.* per annum, or 2 *s.* 9 *d.* in the pound on the total net rateable value of the 27 unions adverted to.

In the corresponding week of 1862, the total weekly cost of out-door relief administered by the Guardians of the Poor and by the Local Committees of Charity was 42,677 *l.*, which was at the rate of 2,219,204 per annum, or 7 *s.* 4¼ *d.* in the pound on the total net rateable value of the 27 unions.

It may now be safely assumed, as it seems to me, that Lancashire is undoubtedly mastering her difficulties: and when I remember the predictions of disaster and the cry of distress which accompanied the first alarm of the cotton famine, it is a satisfaction to me to be enabled to state that the manufacturers have passed the climax of this grave calamity without much difficulty, and that the unemployed operatives have been saved from excessive indigence and demoralization by the diligent and gentle care of the Guardians of the Poor and the Local Committees of Charity, and by the salutary provisions of those Acts of Parliament which were proposed by the Government for the immediate benefit of these districts.

One of those Acts was the Public Works (Manufacturing Districts) Act, and it is impossible for me to convey to you more clearly or truly the estimation in which that Act is generally held in Lancashire than by quoting the following passages of a leading article in the "Manchester Guardian" newspaper:—"The public works undertaken under the sanction of the late Act of Parliament will prove of wonderful advantage to all the localities which have seized the opportunity, and thus the temporary distress will have resulted in permanent benefit. But beside this, the execution of the works has been found, as was anticipated, a most powerful means of arresting the progress of poverty and rescuing the unemployed operatives from the danger of falling into pauperism. Whatever apprehensions once existed that the cotton districts would require a national subsidy, involving an increase of taxation, have entirely vanished, and, according to the soundest calculations, we may confidently hope that the distress has passed its climax."

I am enabled to state that there need be no difficulty in now providing work for wages for from 10,000 to 12,000 labourers upon public works of a permanently beneficial and necessary character within the cotton manufacturing districts, for which loans have been already ordered by the Poor Law Board; and I can further state that intimations have been received from other localities within the same districts of forthcoming applications amounting to about 750,000 *l.*, making, with the orders already issued, a sum of nearly 1,200,000 *l.* Thus, then, not only might works of public utility and sanitary improvement be carried out, but they might be made now, when great numbers of the labouring and manufacturing classes are thrown out of work, and in a manner to afford the local authorities a ready and wholesome means of setting to work factory operatives for wages on measured work near their own homes.

I regret to be obliged to inform you that, although the whole of the fund at the disposal of the Public Loan Commissioners for the purposes of the Public Works Act will, without doubt, be forthwith absorbed, yet the local authorities, generally speaking, move slowly in the matter; and works which, as I think, should be immediately undertaken are unnecessarily delayed.

I will endeavour, as briefly as possible, to state some of the prominent grounds on which this conclusion appears to be based, because they very materially affect the prospects of the factory operatives.

You will remember that in November last Mr. Edmund Ashworth estimated the supply of cotton which might reasonably be expected in this year at about 2,675,000 bales, being, I believe, upwards of 740,000 bales over the import of 1863, and you will also remember that other competent authorities produced other estimates, all of which were conscientiously made and closely canvassed; but that, notwithstanding a considerable difference of opinion on this point, it became apparent that there was reliable authority for expecting a great enlargement in the supply of raw cotton, and the practical conclusion was properly drawn that there would be sufficient cotton to yield either four or four-and-a-half days' work per week for all the factory operatives during this year.

No

No one now disputes the truth of these inferences, and all fear of an inadequate supply to secure the number of days' work named may be dismissed; and thus it is admitted that the cotton trade, although by no means about immediately to resume its normal prosperity, is about to rise rapidly above the calamity that has so sorely oppressed it.

After closely examining the estimates of supply to which I have alluded, I am inclined to adopt that which will afford four-and-a-half or five days' work per week, because, after an investigation made for me by the relieving officers of the Unions in the Cotton Manufacturing Districts, there are good grounds for presuming that fully 60,000 operatives (inclusive of their families), who were paupers in December 1862, have found other employment, or have otherwise disposed of themselves.

It should be remembered that there are two distinct opinions now prevalent in Lancashire relative to the prospects of the cotton trade, and consequently relative to the prospects of employment for the operatives: one opinion is, that the increased cost of goods will check the consumption; the other opinion is, that cotton goods are a necessity, and that the increased charge to each individual consumer is so unimportant that the consumption will not be impeded.

It is computed that each person in Great Britain consumes annually, on the average, 8 lb. of raw cotton, the rich consuming from 20 lb. to 30 lb., and the poor from 2 lb. to 3 lb.; so that when the price of cotton is 6 *d.* per lb., a poor man spends 1 *s.* 6 *d.* per annum, and when it is 2 *s.* per lb. he spends 6 *s.*

Again, it is argued that the countries now principally supplying the world with raw cotton, viz., India, China, Egypt, Turkey, and Brazil, are large consumers of cotton goods, and that half our total export of those goods is to those countries; and that those countries, therefore, are quite willing to pay high prices for cotton goods, because where they buy 1 lb. of cotton goods they sell 4 lb. or 5 lb. of raw cotton, and because the price they pay for such goods must regulate the price at which they can sell their raw cotton.

No doubt much may be advanced in favour of this view of the subject—such, for instance, as the low price of food consequent on our excellent harvest, the great prosperity of the country at large, and the almost absolute exhaustion of stocks of cotton goods, both at home and in most foreign markets.

But, as I have before intimated, there is another mode of reasoning on this important question, originating in the knowledge that the price which must be paid for the estimated supply of cotton for this year, if the present rates are maintained, is nearly 90,000,000 *l.*, and that when that supply is converted into manufactured fabrics it will be fully worth 130,000,000 *l.*; and that if there was not over-competition among speculators, the same supply could be obtained for about 70,000,000 *l.*; and, further, that the countries from which these supplies are received cannot suddenly enlarge their demands for our manufactures.

It is also remembered that there has been an immense increase in the production of linen and woollen goods, which are being substituted for cotton fabrics.

These considerations of the subject have induced many experienced persons, after an anxious and full inquiry, to conclude that the price of cotton is now higher than can be maintained through this year, and that, with the reduction of the price, a financial crisis must occur some time during the year, because the country has not the means of paying the great cost of the expected supplies at the present enormous prices.

The manufacturers are generally of opinion, as I am informed, that the present prices cannot be maintained, and therefore they now buy only for pressing wants.

I have brought these facts and opinions thus fully under your notice, in order to assure you that it is the uncertainty of maintaining the present prices of cotton which creates that want of confidence which now pervades the trade, and which is the real difficulty of the manufacturers, and consequently of the mill hands.

That there has been a diminution of capital, and almost a cessation of wages, accompanied by a great augmentation of poor-rates, in the Cotton Manufacturing Districts, is most true, and it is also true that this province cannot yet be said to be out of its difficulties; but nevertheless it is, I am happy to say, equally true that, through the coming enlarged supplies of cotton, and through the medium of the Public Works Act, it is in a position to meet this winter season with con-

fidence and fortitude, and to anticipate that in the spring the great burden of its distress will be removed; and I will venture to assert, on my own personal observation, that the character of its working classes will be elevated by the stern trials they have so long and so patiently endured, and which they are, I am happy to say, now on the eve of overcoming.

I cannot conclude this Report without offering you my deliberate opinion that the Central Executive Committee of Manchester will be in a position to abandon their onerous duties at the expiration of next March, and that, by so doing, they will consult the true interests of the working classes in Lancashire, who, on account of the enlarged supplies of cotton and the provisions of the Public Works Act, may be then safely and properly thrown on their own resources.

I am, &c.
(signed) *H. B. Farnall,*
Special Commissioner.

II.—Report of *H. B. Farnall*, Esq., Special Commissioner, to the Right Hon. *C. Pelham Villiers*, M.P., President of the Poor Law Board.

Sir, Manchester, 11 February 1864.

I beg to present you with the following Report on the state of the cotton-manufacturing districts which are included within the following 27 unions, viz.:—

In the County of Chester:

1. Macclesfield.
2. Stockport.

In the County of Derby:

1. Glossop.

In the County of Lancaster:

1. Ashton-under-Lyne.
2. Barton-upon-Irwell.
3. Blackburn.
4. Bolton.
5. Burnley.
6. Bury.
7. Chorley.
8. Chorlton.
9. Clitheroe.

Lancaster—*continued.*

10. Fylde, The.
11. Garstang.
12. Haslingden.
13. Lancaster.
14. Leigh.
15. Manchester.
16. Oldham.
17. Preston.
18. Prestwich.
19. Rochdale.
20. Salford.
21. Todmorden.
22. Warrington.
23. Wigan.

In the West Riding of York:

1. Saddleworth.

The total net rateable value of the above 27 unions was, in the year 1861, 6,036,659 *l.*

The population of these unions was, in the year 1861, 1,984,955.

For the week ended the 30th ultimo, the Guardians of these 27 unions relieved 144,391 paupers - -	144,391
During the same week the several Local Committees of Charity within the same unions aided 69,090 persons who were NOT paupers - - - - -	* 69,090
TOTAL - - -	213,481

Or 10·8 per cent. on the population of 1861.

I will

* In addition to this number, 42,965 persons relieved by the Guardians, and included in the above number of 144,391, received also supplemental relief from the Local Committees.

I will now give you the position of these districts when the distress was at its maximum:—

For the week ended the 6th of December 1862 (when the pauperism of these districts reached its maximum), the Guardians relieved 271,983 paupers - - -	271,983
For the week ended the 27th of December 1862, the several Local Committees of Charity, within the same unions, aided 236,310 persons who were NOT paupers - - - - - - - - -	236,310
TOTAL - - -	508,293

Or 25·6 per cent. on the population of 1861.

There is, therefore, now a decrease of 294,812 persons who were either receiving parochial relief, or were aided by Local Committees of Charity, which decrease is equal to 58·0 per cent. as compared with the number relieved when the distress was at its maximum.

But although these districts are now in a far better position than they were in December 1862, a comparative statement as regards their present position, and their position under ordinary circumstances, will convince you that they are still heavily burthened. For instance, I find that the number of paupers relieved by the Guardians of the 27 unions adverted to, for the week ended the 31st of January 1861, was 48,425, or 2·5 per cent. on the population of 1861; but the total number of persons who are now being either relieved by the Guardians or aided by the Local Committees of Charity is 213,481, which is 340·9 per cent. in excess of the normal state of pauperism in these districts.

I now pass on to the cost of relief:—

	£.
For the week ended the 30th ultimo, the cost of out-door relief given by the Guardians was - - - -	9,122
The average weekly expenditure by the Local Committees of Charity during the month ended the 30th ultimo was - - - - - - - - -	*10,704
TOTAL - - - £.	19,826

	£.
For the week ended the 6th of December 1862 (when pauperism reached its maximum), the cost of out-door relief given by the Guardians was - - -	18,728
For the week ended the 27th of December 1862, the Local Committees expended in relief - - -	24,743
TOTAL - - - £.	43,471

There is, therefore, now a decrease in the weekly expenditure by the Guardians, and by the Local Committees of Charity, of 23,645 *l.*, or 54·4 per cent., as compared with the weekly expenditure when the distress was at its maximum.

But although this decrease in expenditure has taken place, the normal expenditure upon pauperism within these districts is much less than the present expenditure: for the Guardians of these 27 unions expended in out-door relief, for the week ended the 31st of January 1861, 2,375 *l.*; while the present weekly expenditure by the Guardians and by the Local Committees of Charity is 19,826 *l.*—so that there is now an increase of 734·8 per cent.

The present weekly expenditure by the Guardians in out-door relief (viz., 9,122 *l.*) is at the rate of 474,344 *l.* per annum, or 1 *s.* 6⅞ *d.* in the pound on the total

* This weekly sum includes 2,127 *l.*, being the amount of supplemental relief afforded to persons who are also relieved by the Guardians.

total net rateable value of the property within these districts; and the present weekly expenditure by the Local Committees of Charity—viz, 10,704 *l.*, which is met wholly by public subscriptions—is at the rate of 556,608 *l.* per annum, or 1 *s.* 10$\frac{1}{8}$ *d.* in the pound on the total net rateable value of the property within these districts; so that the total expenditure, both by the Guardians and by the Local Committees of Charity, is now at the rate of 1,030,952 *l.* per annum, or 3 *s.* 5 *d.* in the pound on the total net rateable value of the property within these districts. But the total expenditure, both by the Guardians and by the Local Committees of Charity, when pauperism was at its maximum was at the rate of 2,260,492 *l.* per annum, or 7 *s.* 5$\frac{7}{8}$ *d.* in the pound on the total net rateable value of the property within these districts.

I have already informed you that the amount expended by the Guardians of the 27 unions in out-door relief, for the week ended 31st January 1861, was 2,375 *l.* This expenditure was at the rate of 123,500 *l.* per annum, or 4$\frac{7}{8}$ *d.* in the pound on the net rateable value of the property within these districts; so that the present expenditure of the Guardians and of the Local Committees is 3 *s.* 0$\frac{1}{8}$ *d.* in the pound on the net rateable value in excess of the usual rate of expenditure in out-door relief within the 27 unions in the cotton-manufacturing districts.

I subjoin a Table showing the relative burthen of each of the 27 unions adverted to, as regards the number of persons who are now either receiving parochial relief, or who are now aided by the Local Committees of Charity:—

NAME OF UNION.	Present per-centage of Persons relieved by Guardians and by Local Committees on Population.	NAME OF UNION.	Present per-centage of Persons relieved by Guardians and by Local Committees on Population.
1. Ashton-under-Lyne	20·9	15. Leigh	4·0
2. Barton-upon-Irwell	3·0	16. Macclesfield	5·3
3. Blackburn	10·8	17. Manchester	9·6
4. Bolton	7·1	18. Oldham	8·2
5. Burnley	5·6	19. Preston	17·9
6. Bury	12·3	20. Prestwich	10·6
7. Chorley	9·5	21. Rochdale	11·8
8. Chorlton	7·2	22. Saddleworth	7·3
9. Clitheroe	5·0	23. Salford	6·0
10. Fylde, The	4·3	24. Stockport	13·9
11. Garstang	6·7	25. Todmorden	7·1
12. Glossop	30·6	26. Warrington	4·9
13. Haslingden	8·2	27. Wigan	11·8
14. Lancaster	5·7		

The cash in the hands of the treasurers of the 27 unions named in this report, was, on the 30th ultimo, 91,310 *l.* 15 *s.* 1 *d.*

On the 25th ultimo, the treasurer of the Central Executive Committee in Manchester reported as follows:—

	£.
Balance standing in the Bank to the credit of the Committee	203,174
In the hands of the Treasurers of the Cotton Districts and Liverpool Funds	128,612
Cash balance in the hands of the Local Committees (less liabilities for food and clothing distributed) is reported to be	23,490
Amount of subscriptions promised to Local Committees, but not yet paid, is reported to be	14,514
TOTAL £.	369,790

If,

If, therefore, the present rate of expenditure (viz., 10,704 *l.* per week) by the Local Committees should continue, the above sum of 369,790 *l.* will be sufficient to meet that expenditure for upwards of 34 weeks.

In my last report to you, dated the 4th ultimo, I developed, to the best of my ability, the views entertained as to the immediate future prospects of these districts; and it is, therefore, unnecessary for me to say anything further upon that subject, excepting that I have every reason to believe that the statements which I then made will be verified.

I have, &c.
(signed) *H. B. Farnall,*
Special Commissioner.

COPIES of Reports addressed by *H. B. Farnall*, Esq., to the President of the Poor Law Board, dated the 4th day of January 1864 and the 11th day of February 1864.

(*Mr. Villiers.*)

Ordered, by The House of Commons, *to be Printed,*
16 *February* 1864.

Under 1 *oz.*

COTTON MANUFACTURING DISTRICTS.

RETURN to an Order of the Honourable The House of Commons, dated 8 July 1864;—*for*,

COPY "of REPORT of *H. B. Farnall*, Esquire, of the 28th day of June, on DISTRESS in the COTTON MANUFACTURING DISTRICTS."

REPORT of *H. B. Farnall*, Esq., Special Commissioner, to the Right Hon. *C. Pelham Villiers*, M.P., President of the Poor Law Board.

Sir, Manchester 28 June 1864.

I BEG to present you with the following Report on the state of the Cotton Manufacturing Districts, which are included in the following 27 unions, viz:—

1. Ashton-under Lyne.	10. Fylde, The.	19. Preston.
2. Barton-upon-Irwell.	11. Garstang.	20. Prestwich.
3. Blackburn.	12. Glossop.	21. Rochdale.
4. Bolton.	13. Haslingden.	22. Saddleworth.
5. Burnley.	14. Lancaster.	23. Salford.
6. Bury.	15. Leigh.	24. Stockport.
7. Chorley.	16. Macclesfield.	25. Todmorden.
8. Chorlton.	17. Manchester.	26. Warrington.
9. Clitheroe.	18. Oldham.	27. Wigan.

The total net rateable value of the 27 unions named, was, in the year 1861, 6,036,659*l.*

The population of these unions was, in the year 1861, 1,984,955.

For the week ended the 18th instant, the guardians of these 27 unions relieved 88,261 paupers - -	88,261
For the week ended the 28th ultimo, the several local committees of charity within the same unions aided 32,450 persons who were not paupers - - -	32,450*
	120,711

Or 6·1 per cent. on the population of 1861.

For the week ended the 6th of December 1862 (when the pauperism of these districts reached its maximum) the guardians relieved 271,983 paupers -	271,983
For the week ended the 27th of December 1862, the several local committees of charity aided, within the same unions, 236,310 persons who were not paupers - - - - - - - - -	236,310
TOTAL - - -	508,293

Or 25·6 per cent. on the population of 1861.

There is, therefore, now a decrease of 387,582 persons who were either receiving parochial relief, or were aided by Local Committees of Charity, or 76·2 per cent., as compared with the period at which the distress had reached its maximum.

The

* In addition to these numbers, 19,971 persons relieved by the Guardians, and included in the above number of 88,261, received also supplemental relief from the Local Committees.

The number of paupers relieved by the guardians for the week ended the 18th June 1861, was 47,243, or 2·4 per cent. on the population of 1861.

The total number of persons at present relieved is 120,711, which is 155·5 per cent. in excess of the normal state of pauperism of the district.

For the week ended the 26th of December, 1863, the total number of able-bodied men who received out-door relief from the guardians of these 27 unions was 13,352; for the week ended the 18th instant, the total number of able-bodied men who received out-door relief from the guardians of these 27 unions was 5,303. There is, therefore, now a decrease of 8,049 able-bodied men in the receipt of out-door relief, or 60·3 per cent. as compared with the week ended the 26th of December last; while the decrease on the total pauperism of the district for the week ended the 18th instant, as compared with the week ended the 26th of December last, was at the rate of 34·1 per cent.

	£.
For the week ended the 18th instant, the cost of out-door relief administered by the guardians was - - -	5,213
The average weekly expenditure, by the several committees of charity during the month ended the 28th ultimo was	4,302*
TOTAL - - -	£. 9,515

	£.
For the week ended the 6th of December 1862, (when pauperism had reached its maximum), the cost of out-door relief administered by the guardians was - -	18,728
For the week ended the 27th December 1862, the local committees of charity expended in relief - - -	24,743
TOTAL - - -	£. 43,471

There is, therefore, now a decrease in the weekly expenditure by the guardians and by the local committees of charity of 33,956 *l.*, or 78·1 per cent., as compared with the period at which the distress had reached its maximum.

The present weekly expenditure by the guardians in out-door relief (viz. 5,213 *l.*) is at the rate of 271,076 *l.* per annum, or 10¾ *d.* in the pound on the total net rateable value of the property within the district, and the expenditure by the local committees (viz. 4,302 *l.*) is at the rate of 223,704 *l.* per annum, or 8⅜ *d.*. in the pound on the total net rateable value of the district.

The total of the present weekly expenditure, therefore, both by the guardians and by the local committees, viz., 9,515 *l.*, is at the rate of 494,780 *l.* per annum, or 1 *s.* 7⅛ *d.* in the pound, on the total net rateable value of the district, while the weekly expenditure in December 1862, viz., 43,471 *l.* was at the rate of 2,260,492 *l.* per annum, or 7 *s.* 5⅞ *d.* in the pound on the total net rateable value of the district.

The amount expended by the guardians in out-door relief for the week ended the 18th June 1861, was 2,310 *l.*, which is at the rate of 120,120 *l.* per annum, or 4⅛ *d.* in the pound on the total net rateable value of the district.

The present weekly expenditure by the guardians and by the local committees, viz. 9,515 *l.*, is, therefore, 311 *l.* 9 *s.* per cent. or 1 *s.* 2⅞ *d.* in the pound on the total net rateable value in excess of the usual rate of expenditure in out-door relief within the cotton manufacturing districts.

I annex a table (No. 1) which will show you, under 15 different headings, the exact present condition of each of the 27 distressed unions in the cotton manufacturing districts, both as regards panperism and its cost, and which will also give you a statement of the burdens which they now bear in the aggregate, as compared with those which they bore in the corresponding periods of 1863 and 1861.

It must be borne in mind, however, that the employment of the cotton operatives, and the consequent diminution of pauperism in the cotton manufacturing districts is materially affected by the aspect of affairs in America; and I have now to inform you that the progress of trade in these districts has lately been much influenced thereby.

An

* This weekly sum includes 940 *l.*, being the amount of supplemental relief afforded to persons who are also relieved by the Guardians.

An intense interest exists as to the result of the great battles being now fought in Virginia, for it is admitted by common consent as it were, that both sides are putting forth their utmost strength. There is a strong conviction in Lancashire, that the last campaign is being fought; that the crisis of the war is at hand—and it is supposed that the whole character and condition of affairs in Lancashire will be instantly changed by peace in America. But the tidings thence are still of uncertain and undecided character, and the issue of the campaign is still problematical; nor will either Northerner or Southerner admit that either party would yield, if worsted in it. Yet it is felt that a decided victory or a reverse will have a marked influence on the disposition of the North to continue the war; and it is also felt that either incident will produce new views as to the stability of the present prices of cotton, and create an immediate course of action in precise conformity with the prevailing conviction.

Thus, the uncertainty of the results of the battles in America contract the transactions of business, and influence the course of trade.

There are, however, some reasons to raise a hope that the direct result of peace in America will not be productive of the very important and speedy embarrassments and complexities which are anticipated, for some men say that there is no real ground for the presumption that the Southern crops are still stored there in their wonted abundance; on the contrary, they affirm that it is admitted that a considerable portion of these crops have been very freely used and destroyed in constructing fortifications, or that they have been burnt, or are rotten, and that the remaining portions are in the hands of speculators, or are pledged for public loans of money, and are not in the possession of the growers. There are circumstances which appear to be calculated to secure a high price for the available balance of the American crops, for certainly they will be brought into the British market cautiously and discreetly, and, as usual, with a careful calculation both as to the immediate security and the future protection of their very highest prices. Nevertheless, it is said that manufacturers, dealers, and merchants are still as anxious as they have hitherto been to hold as little stock as possible, and to delay as long as they can all operations in goods for distant markets where those goods would arrive long after the telegraph had reported the reduced rate of prices which is expected. In the meantime the value of cotton yarns and of cotton goods is fully maintained, and many think that if there is no material change in American affairs this value will yet be higher, and will be sustained throughout the year.

But there is another view of this important subject which should be brought under your consideration. There are merchants in Manchester who have been lately advised by their confidential correspondents that there are yet between two and three millions of bales of raw cotton in America; for that during the war three crops have been partially unconsumed, and that the Southern States are now growing crops which will return a yield equivalent in amount to that which has hitherto been exported and consumed, and further, that those States will endeavour to the utmost of their ability to keep up their stock of cotton as closely as possible to its original standard.

In addition to this, it is also confidently stated that the Federals will this year produce about 500,000 bales of cotton on their own soil.

If peace is established in America, and if these statements are facts, it is predicted that the present price of American cotton must forthwith fall one-half in the event of peace.

The opinion is general throughout the cotton trade that a European war, in which England was a belligerent, would have the effect of reproducing, to a great extent, the circumstances of the cotton famine. So long as the Dano-German war is localized, as at present, and the commerce of England is not menaced by hostile cruisers, its immediate effect upon the English cotton trade will be inconsiderable; indeed, it may be said that its influence will only be felt in proportion as the policy of England becomes indefinite.

Of the European customers of our cotton trade the Germans are among the most considerable buyers, and, in addition to the stagnation invariably caused by war, the character of the German military forces is such that a large levy causes a peculiar disturbance to the industry of that country. But, so far as the English cotton trade is concerned, the probable consequence of the Dano-German war, so long as it remains limited to the present belligerents, will be merely to increase their demand for manufactured goods, and to lessen very considerably their consumption of yarns for manufacture.

The variations of the money market during the past three months have tended to repress speculation, but they have not had the effect of reducing the price of raw cotton.

This is shown by the following circumstances:—For the week ending April 8th, the bank rate of discount was 6 per cent., and the price of middling Orleans cotton 26¾*d.* per lb., while the cotton market was sluggish, with a declining tendency; by the week ending May 5th, the rate of discount had risen to 9 per cent., and the price of middling Orleans cotton had risen to 28*d.* per lb., with a firm market and an unchecked demand. On the 3d June, the Bank rate of discount had fallen to 7 per cent., and the price of middling Orleans cotton had risen to 28½*d.*, while still later, upon the 27th of June, the Bank rate of discount had fallen to 6 per cent., and the price of cotton had risen to 29½*d.*, with a firm market.

The inference from these comparisons is that a high rate of discount suppresses but cannot subdue the tendency to rise in the price of cotton, consequent either upon an active demand for manufacturing purposes, or upon a change in political affairs. The very uncertain future, however, of the money market has a decidedly prejudicial effect upon the cotton trade. Indirectly, indeed, it has the advantage of checking speculation; but this benefit is very small compared with the great hindrance which is thus caused to commercial transactions involving large payments at a future date.

The subject of the supply of raw cotton and the price paid for it is of extreme importance to Lancashire. In 1863 several estimates of the supply for 1864 were prepared by men whose position gave weight to their opinions, and amongst the most competent authorities in this matter was Mr. Edmund Ashworth, who estimated the supply of cotton which might reasonably be expected in 1864 at about 2,675,000 bales. At the time when these estimates were made differences of opinion prevailed; now, however, diversity of conviction on the subject is brought within narrower bounds, and it is satisfactory to me to be enabled to report to you that Mr. Edmund Ashworth's estimate of supply, which I had the honour of submitting to your consideration on the 4th of last January, will certainly be more than realized.

The total receipts of raw cotton in the three months ended the 30th of April 1864, amounted to 856,330,048 lbs.; in the corresponding period of 1863 they were 669,583,264 lbs., and in the corresponding period of 1862 they were 523,973,296 lbs.

The value of the cotton imported in three months of this year amounted to 12,124,375 *l.*; in the corresponding period of 1863 it amounted to 6,622,336 *l.*, and in the corresponding period of 1862 it amounted to 2,680,644 *l.*; thus, therefore, in the first quarter of this year, as compared with the first quarter of last year, an additional amount of 5,502,039 *l.* has been paid for raw cotton. In 1863 the total amount of money paid for raw cotton was 56,277,953 *l.*, and there is now a basis for the calculation that, unless prices fall rapidly and largely, the total amount of money which will be paid for raw cotton this year will be 78,286,109 *l.*

But at the same time it is my duty to inform you that there are not wanting men of high position in the trade, amongst others Messrs. Whitworth and Brothers, who have no hesitation in now publicly stating that the total amount of money which will be thus paid will be 97,698,083 *l.* for a supply (including stock on the 1st January 1864) of 3,312,500 bales of the raw material. Such men point with confidence to the fact that during this year and up to the 24th instant, 1,273,425 bales have been imported into England, and they will assure you, not without proof, that the largest receipts of raw cotton usually take place in the last half of the year, and that thus in the last half of the year 1863, an average of 34,000 bales per week was received against an average of 29,000 bales per week in the first half of the same year.

These are figures of great significance, for they are an assurance that the capabilities of the new sources of supply may be depended upon with confidence. How the world has been roused into an active exertion for the production of cotton will be seen by the flow of British capital into Egypt and India, and into China and the Bahamas and Bermudas, during the first quarters of 1862 and 1864, for imported cotton.

In the first quarter of 1862, 1,117,377 *l.* was paid to Egypt; in the corresponding quarter of 1864, 3,673,504 *l.* was paid. In the first quarter of 1862, 908,867 *l.* was paid to British India; in the corresponding quarter of 1864, 4,317,131 *l.*

4,317,131*l.* was paid. In the first quarter of 1862, 32*l.* was paid to China; in the corresponding quarter of 1864, 939,637*l.* was paid. In the first quarter of 1862, nothing was paid to the Bahamas and Bermudas; in the corresponding quarter of 1864, 821,005*l.* was paid; and the statement of Sir Henry Bulwer, at a banquet recently given to the English ambassador on his return to Constantinople, will not be forgotten: "Turkey," said Sir Henry Bulwer, "has merely to go on for the next two years as she has done for the last two, and her productions will be of more value than those of the United States ever have been."

It is true that the strain on the resources of England is, at present, severe; but surely benefits for the future will be realised through the sacrifices of to-day, for Lancashire will not again return to her former condition of dependence upon the Southern States, which has been the fertile source of so much calamity and so much wretchedness, but will take every legitimate step to secure the cotton trade against the recurrence of such a disaster as another famine.

For the last six months the consumption of cotton fabrics has far exceeded that which occurred in the corresponding period of last year; and if peace is secured on the Continent, and a rich harvest is realised at home, it is more than probable that for the remainder of this year there will ensue a greater demand for cotton fabrics than that which prevailed during the latter half of the year 1863.

It is thought by many who are most conversant with the subject that the power of the world to consume cotton goods is increasing more rapidly than its producing power; and if this is true, the prevailing impression that the present high price of cotton cannot be maintained is as yet certainly not confirmed. But in framing estimates of future consumption, it is essential to remember that the principal part of the cotton goods now supplied are manufactured out of short stapled and inferior cotton, and that these goods, therefore, are of so poor a character as to need rapid renewal; and further it must be borne in mind that the ability of the consumers of these goods to pay high prices for them is supported both by the costliness of cotton abroad, and by the cheapness of food at home.

In order to exemplify clearly the character of some of the goods which will certainly require renewal at an earlier date than formerly, I beg to quote the following sentences from a letter which has been handed to me, the publication of which is authorised by the writer, who is himself a manufacturer:—

"It is impossible, where the manufactured article is regularly washed, for it to wear so well as the same goods when made out of American cotton, owing to the shorter length of the fibre. Owing to greatly increased labour now spent in preparing the Surat cotton for the different processes of manufacture, very good and serviceable goods can be and are made;" but "as prices have advanced, merchants have gradually substituted lighter cloths of exactly the same width and length as they formerly sent; in our own case, we used to do a large trade in calicoes that for a certain length weighed 7 lbs.; now cloths are being sent in place of them weighing 4 lbs. and 4½ lbs."

I conclude this report by informing you that the progress in the receipts of raw cotton has resulted in the enlarged employment of the cotton operatives; for on the 30th of April 1863, 192,527 persons were in full work in the mills, while at the corresponding date of this year, 265,990 persons were in full work, and at the latter end of last month, 281,194 persons were in full work in the mills.

The number of cotton operatives resident in the cotton manufacturing districts has greatly decreased; on the week ended the 28th of March 1863, the Local Committees of Charity reported that the number of these operatives was 536,672, but on the week ended the 28th of May 1864, they reported the number to be 471,714, so that the total number of operatives appears to have decreased by 67,467.

I annex a table (No. 2) showing the number of operatives resident in each of the 27 distressed unions on the 28th March 1863, and the number resident in each of the same unions on the 28th of May 1864.

I am, &c.,
H. B. Farnall,
Special Commissioner.

TABLE (No. 1) showing the PAUPERISM and its COST in the Distressed UNIONS in the COTTON MANUFACTURING DISTRICTS for the Week ending Saturday, 18 June 1864.

No.	NAME of UNION.	No. of Townships.	Population in 1861.	Net Rateable Value in 1861.	Number of In-door Paupers.	Number of Out-door Paupers.	Total Paupers.	Per-centage of Pauperism on Population.	Number of able-bodied Men receiving out-door Relief.	Per-centage of out-door able-bodied Men on Total out-door Pauperism.	Amount of Out-door Relief. In Kind.	Amount of Out-door Relief. In Money.	Amount of Out-door Relief. Total.	Average Relief per Head per Week to each Out-door Pauper.	Cash at Treasurers.
				£.							£. s. d.	£. s. d.	£. s. d.	s. d.	£. s. d.
1	Ashton-under-Lyne	13	134,761	313,350	362	10,025	10,387	7·7	1,288	12·8	3 10 4	600 14 7	604 4 11	1 2¼	2,782 2 10
2	Barton-upon-Irwell	6	39,050	136,828	178	846	1,024	2·6	11	1·3	- -	63 1 3	63 1 3	1 5½	2,555 1 6
3	Blackburn	24	119,937	272,448	422	5,263	5,685	4·7	402	7·6	2 15 9	275 16 6	278 12 3	1 0¾	—
4	Bolton	26	130,270	360,729	604	3,805	4,409	3·4	70	1·8	9 2 1	246 18 9	256 - 10	1 4½	6,864 4 -
5	Burnley	26	75,888	185,142	102	2,196	2,298	3·0	114	5·2	26 0 2	160 3 11	186 4 1	1 8¾	1,325 15 4
6	Bury	12	101,142	328,223	392	5,025	5,417	5·3	334	6·6	- -	349 3 4	349 3 4	1 4⅝	2,725 7 11
7	Chorley	26	41,679	150,215	117	2,261	2,378	5·7	122	5·4	36 17 8	103 19 9	140 17 5	1 3	—
8	Chorlton	12	169,573	475,905	957	5,273	6,230	3·7	275	5·2	13 17 6	363 0 5	376 17 11	1 5⅛	5,404 15 5
9	Clitheroe	34	20,476	93,525	70	810	880	4·4	32	4·0	2 3 3	57 10 9	59 14 -	1 5¼	1,322 14 4
10	Fylde, the	23	25,623	117,761	141	806	947	3·7	23	2·9	1 14 -	58 - -	59 14 -	1 6	451 9 5
11	Garstang	23	12,411	72,168	40	719	759	6·1	48	6·7	2 15 4	38 19 5	41 14 9	1 2	1,574 18 -
12	Glossop	10	21,140	53,445	71	822	893	4·2	15	1·8	- -	75 8 9	75 8 9	1 10	2,258 13 6
13	Haslingden	10	69,780	143,952	129	2,108	2,237	3·2	196	9·3	- -	143 12 9	143 12 9	1 4⅜	4,570 1 5
14	Lancaster	19	23,544	106,625	97	904	1,001	4·3	23	2·5	8 10 5	51 17 10	60 8 3	1 4	2,418 3 9
15	Leigh	10	32,734	104,954	168	778	946	2·9	15	2·2	- -	62 7 7	62 7 7	1 7½	919 4 4
16	Macclesfield	41	61,517	198,688	320	2,535	2,855	4·7	- - -	- - -	- -	180 17 8	180 17 8	1 5½	1,052 8 3
17	Manchester	1	185,040	789,203	2,723	7,420	10,143	5·5	470	6·3	106 12 4	395 2 4	501 14 8	1 4¼	21,633 7 7
18	Oldham	8	111,267	226,201	519	2,858	3,377	3·0	98	3·4	5 2 8	196 17 -	201 19 8	1 5	—
19	Preston	28	110,488	331,704	819	6,848	7,667	6·9	803	11·7	3 11 -	399 3 5	402 14 5	1 2⅛	4,128 3 1
20	Prestwich	11	20,478	182,170	71	861	932	4·6	38	4·4	1 16 3	59 19 2	61 15 5	1 5⅛	1,926 3 9
21	Rochdale	6	91,758	254,208	359	3,134	3,493	3·8	154	4·9	- 12 4	246 5 1	246 17 5	1 6⅝	2,065 19 -
22	Saddleworth	1	18,630	53,997	67	645	712	3·8	71	11·0	11 - -	35 13 6	46 13 6	1 5½	1,253 10 2
23	Salford	4	105,334	337,719	645	2,936	3,581	3·4	226	7·7	1 14 9	197 4 2	198 18 11	1 4¼	4,838 18 7
24	Stockport	17	94,360	242,361	425	2,317	2,742	2·9	172	7·4	57 12 9	122 18 5	180 11 2	1 6¾	3,670 11 9
25	Todmorden	6	29,727	89,696	- -	1,220	1,220	4·2	47	3·8	9 10 10	85 1 8	94 12 6	1 6⅞	800 - -
26	Warrington	16	43,788	149,249	293	1,318	1,611	3·7	31	2·4	- -	97 15 5	97 15 5	1 5⅝	1,802 12 4
27	Wigan	20	95,559	266,193	433	4,004	4,437	4·6	225	5·6	- -	240 12 9	240 12 9	1 2½	3,897 3 3
	TOTALS	433	1,984,955	6,036,659	10,524	77,737	88,261	4·4	5,303	6·8	304 19 5	4,908 6 2	5,213 5 7	1 4⅛	82,241 9 6
	Corresponding Week in 1861	433	1,984,955	6,036,659	10,440	36,803	47,243	2·4	- - -	- - -	216 10 9	2,093 - 5	2,309 11 2	1 3	—
	Increase in 1864	-	-	-	84 or 0·8 per cent.	40,934 or 111·2 per cent.	41,018 or 86·9 per cent.	2·0 or 86·9 per cent.	- - -	- - -	88 8 8 or 40·7 per cent.	2,815 5 9 or 134·5 per cent.	2,903 14 5 or 125·8 per cent.	- 1⅛ or 7·5 per cent.	—
	Corresponding Week in 1863	433	1,984,955	6,036,659	11,083	151,703	162,783	8·2	- - -	- - -	887 7 9	9,440 2 8	10,327 10 5	1 4¼	—

H. B. Farnall,
Special Commissioner.

TABLE (No. 2) showing the Number of OPERATIVES resident in each of the Undermentioned 27 Unions on the 28th March 1863, and the Number resident there on the 28th May 1864.

No.	UNION.	Total Number of Operatives in the Week ending 28 March 1863.	Total Number of Operatives in the Week ending 28 May 1864.	DECREASE.
1	Ashton-under-Lyne	56,646	47,986	8,660
2	Barton-upon-Irwell	8,433	10,131	—
3	Blackburn	52,199	47,557	4,642
4	Bolton	42,740	39,228	3,512
5	Burnley	21,365	18,715	2,650
6	Bury	37,042	34,085	2,957
7	Chorley	11,742	8,672	3,070
8	Chorlton	16,025	15,355	670
9	Clitheroe	3,956	3,037	919
10	Fylde (The)	1,594	1,280	314
11	Garstang	275	130	145
12	Glossop	7,068	5,639	1,429
13	Haslingden	31,820	29,707	2,113
14	Lancaster	1,411	1,411	—
15	Leigh	4,314	3,132	1,182
16	Macclesfield	15,623	3,372	12,251
17	Manchester	37,665	37,292	373
18	Oldham	40,883	31,586	9,297
19	Preston	33,409	31,402	2,007
20	Prestwich	8,930	7,408	1,522
21	Rochdale	20,113	18,743	1,370
22	Saddleworth	310	290	20
23	Salford	21,636	22,447	—
24	Stockport	33,820	30,616	3,204
25	Todmorden	14,210	13,508	702
26	Warrington	2,083	1,325	758
27	Wigan	11,360	7,660	3,700
	TOTAL	536,672	471,714	67,467

H. B. Farnall,
Special Commissioner.

COTTON MANUFACTURING DISTRICTS.

COPY of REPORT of *H. B. Farnall*, Esquire, of the 28th day of June, on DISTRESS in the COTTON MANUFACTURING DISTRICTS.

(*Mr. Villiers.*)

Ordered, by The House of Commons, *to be Printed,*
11 *July* 1864.

471.

Under 1 *oz.*

DERBY COUNTY UNION.

RETURN to an Order of the Honourable The House of Commons, dated 23 June 1863;—*for*,

A RETURN "of the following PARTICULARS with respect to the Union-County of *Derby*, viz.:—

1. The Number of COTTON FACTORIES in each Union:
2. The Number of MEN, WOMEN, and CHILDREN Employed in the COTTON FACTORIES, when in Full Work, in each Union:
3. The Number of COTTON OPERATIVES in each Union who, at the time of making the Return, are—
   (a.) Working Full Time:
   (b.) Working Short Time:
   (c.) Wholly Unemployed in consequence of the Closing of the Cotton Factories:
4. Number of COTTON OPERATIVES and their Dependents who in each Union have become chargeable to the POOR'S RATE during the Year ended the 25th day of March 1863:
5. Gross estimated Rental and Rateable Value of PROPERTY within each Union for the Years 1841, 1847, 1850, 1856, and 1863, so far as the same can be ascertained from Published Accounts:
6. Average Rate in the Pound of the EXPENDITURE for RELIEF to the POOR on the Rateable Value for each of the Seven Years ended with Lady Day 1863, and for each Union, taking, for the Basis of the Calculation, the mean of the Valuations of 1856 and 1863 for each Year:
7. Sum or Sums in respect of each Union ordered to be contributed under the Provisions of the Union Relief Aid Acts to the distressed Unions, stating the Names of such distressed Unions for which Contributions have been so ordered:
8. The Distance of the Board Room of each Contributory Union from the Board Room of each Distressed Union:
9. The Number of Times Guardians from the Contributory Unions have Attended, under the Provisions of the Union Relief Aid Acts, Board Meetings of the distressed Unions."

Poor Law Board,
1 March 1864.

H. FLEMING,
Secretary.

(*Lord George Cavendish.*)

Ordered, by The House of Commons, *to be Printed*,
2 *March* 1864.

RETURN of the following PARTICULARS - - - - - -

UNIONS.	The Number of Cotton Factories in the Union.	The Number employed in the Cotton Factories, when in Full Work, in the Union.			The Number of Cotton Operatives in the Union, who at the Time of making the Returns are			The Number of Cotton Operatives and their Dependents who in the Union have become chargeable to the Poor's Rate during the Year ended the 25th day of March 1863.	Sum or Sums in respect of the Union ordered to be contributed under the Provisions of the Union Relief Aid Acts to the Distressed Unions, stating the Names of such distressed Unions for which Contributions have been so ordered.		The Distance of the Board Room of the Union from the Board Room of each Distressed Union.	The Number of Times Guardians from the Union have attended, under the Provisions of the Union Relief Aid Acts, Board Meetings of the Distressed Unions.
		Men.	Women.	Children.	Working Full Time.	Working Short Time.	Wholly Unemployed in consequence of the Closing of the Cotton Factories.		Sum or Sums.	Names of such Distressed Unions.		
									£. s. d.			
1. Ashbourne* -	2	165	322	43	400	130	- -	- -	†421 19 2	Glossop - -	- -	- -
2. Bakewell -	7	283	698	206	682	431	74	- nil -	437 - -	Glossop - -	23 miles -	- nil -
3. Belper -	2	193	524	848	1,565	-	- -	- nil -	761 7 5	Glossop - -	35 miles -	- nil -
4. Chapel-en-le-Frith.	5	116	305	127	439	17	92	20	209 16 3	Glossop - -	9 miles -	- nil -
5. Chesterfield -	4	142	444	112	171	‡371	45	- nil -	573 5 1	Glossop - -	36 miles -	- nil -
6. Derby - -	2	199	452	36	618	-	69	- nil -	690 15 11	Glossop - -	50 miles -	- nil -
7. Glossop -	20	3,185	3,592	1,909	809	324	7,553	2,962	- -	- -	- -	- -
8. Hayfield -	18	732	1,160	565	541	1,183	733	453	95 10 4 9 12 -	Glossop - - Ashton-under-Lyne.	8 miles - 23 miles -	- nil - - nil -
9. Shardlow -	3	1 0	339	241	563	118	- nil -	- nil -	663 - -	Glossop - -	70 miles -	- nil -

* Ashbourne Union.—The Mayfield Mill hands are some of them being discharged, and the proprietor speaks

† Ashbourne Union.—In the first contribution, 15 Staffordshire parishes which are in the Ashbourne Union

‡ Chesterfield Union.—Partially closing.

Note.—The returns from the above Unions were received, (1.) on the 15th August 1863; (2.) 3d August 1863; (3.) 6th October 1863; (4) 25th July

- - - - - - - - with respect to the UNION-COUNTY of DERBY.

Gross estimated Rental, 1841.	Rateable Value, 1841.	Gross estimated Rental, 1847.	Rateable Value, 1847.	Gross estimated Rental, 1850.	Rateable Value, 1850.	Gross estimated Rental, 1856.	Rateable Value, 1856.	Gross estimated Rental, 1863.	Rateable Value, 1863.	Average Rate in the Pound of the Expenditure for Relief of the Poor on the Mean of the Valuations of 1856 and 1863.						
										1857.	1858.	1859.	1860.	1861.	1862.	1863.
	£.		£.		£.	£.	£.	£.	£.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
–	10,984	–	118,022	–	118,735	133,904	119,923	132,625	118,298	– 9¼	– 8¾	– 8¾	– 9	– 8¾	– 8¾	– 8¾
–	93,399	–	94,055	–	98,714	115,290	101,360	117,511	103,638	1 2¾	1 2¾	1 1¾	1 –½	1 2	1 1¾	1 1¼
–	118,176	–	132,527	–	132,323	156,371	135,731	173,627	148,957	1 –¼	1 –¼	1 –	– 11	1 –½	1 1¾	1 2¼
Cannot be supplied.	47,250	Cannot be supplied.	51,299	Cannot be supplied.	45,363	57,616	45,559	55,145	43,566	– 11¾	1 –¼	– 11¼	– 10½	– 10½	– 11¼	1 –
	125,634		146,380		150,957	195,473	164,091	203,228	169,581	1 2¾	1 3	1 3¾	1 3½	1 4¾	1 6½	1 7¼
	–		139,347		152,780	183,611	154,575	190,975	163,565	– 8¼	– 8½	– 7¾	– 7¼	– 8½	1 –	1 –¼
–	30,291	–	29,155	–	29,016	41,157	35,270	64,653	54,348	– 9¾	– 10¾	– 10½	– 11	– 10¾	1 1¾	6 –½
–	30,440	–	26,585	–	25,818	34,889	27,088	37,607	28,757	1 5	1 4	1 3¾	1 2¼	1 1¾	1 3	2 –
–	128,267	–	155,175	–	145,323	167,530	146,938	172,736	152,965	1 –¾	1 –¾	1 –	1 –	1 –¾	1 1	1 1¼

of the probability of stopping altogether. Woodeaves Mill is working four days weekly.

were included, and seven Derbyshire parishes, which are in the Uttoxeter Union, did not contribute.

1863; (5.) 1st August 1863; (6.) 2d October 1863; (7.) 21st September 1863; (8.) 4th August 1863; and (9.) 1st October 1863.

DERBY COUNTY UNION.

RETURN

RELATING TO THE

DERBY COUNTY UNION.

(*Lord George Cavendish.*)

Ordered, by The House of Commons, *to be Printed*,
2 *March* 1864.

91.

Under 1 *oz.*

MANUFACTURING DISTRICTS ACT (1863).

RETURN to an Order of the Honourable The House of Commons, dated 9 February 1864;—*for*,

COPY "of a REPORT made by *Robert Rawlinson*, Esquire, Civil Engineer, to the President of the Poor Law Board, on the subject of the PUBLIC WORKS."

Poor Law Board, 9th February 1864.

HUGH OWEN, Chief Clerk.

REPORT of *Robert Rawlinson*, Esq, Civil Engineer, to the Right Honourable *C. P. Villiers*, M. P., President of the Poor Law Board.

Office of Public Works (Manufacturing Districts) Act, 1863,
St. Peter's-square, Manchester, 20 January 1864.

Sir,

I BEG to report upon the operation and progress of the Public Works (Manufacturing Districts) Act, 1863.

Table I., appended to this Report, shows the boroughs, townships, and district which have made application for loans, the local authority from which the application issues, the date of application, the amount of the several loans ordered by the Poor Law Board up to the 14th instant, the date of the Board's order, together with a statement of the estimated cost of the various public works among which it is proposed to apportion the loans.

Table II shows the quantities and description of the various public works, in yards and miles and in acres respectively.

Table III. shows the number of persons, distinguishing the factory operatives from the skilled labourers, who were employed upon the public works at the date of my last return.

Table IV. contains a list of the places in the counties of Lancaster, Chester, and Derby, which have adopted the provisions of the Local Government Act, 1858 (or portions of the Act), since the 1st January 1863. A number of these places have taken this step in order to constitute themselves a local authority within the meaning, and with power to carry out the provisions, of "The Public Works Act."

Table V. contains a list of places, together with the several amounts for which it may be expected that application will be made within the next two months. The total sum of this list is 494,000 *l.* These amounts may vary, and there are probably other applications of which intimation has not reached me. I have little doubt but that these will, together, fully absorb the remainder of the 1,500,000 *l.* set apart for the purposes of this Act.

With reference to Table I., the amount ordered by the Board on the 14th instant was 883,706 *l.* In addition to this sum, applications to the amount of 46,100 *l.* are now under the consideration of the Board. These totals, together with those portions of the several applications which were not considered by the Board to come within the meaning of the Act of Parliament, make up the gross sum of the applications upon which I have had the honour to report, amounting to 1,037,228 *l.*

In respect, therefore, to the money devoted to the purposes of this Act, the present position is as follows:—

	£.
Amount ordered by the Poor Law Board - - - -	883,706
Amount of applications at present under consideration -	46,100
Amount of intimated applications not yet sent in to the Poor Law Board - - - - - - -	494,000
	1,423,806
Leaving for future applications - - - -	76,194
£.	1,500,000

No application for a loan under the provisions of this Act has been entirely rejected. In three or four cases I have felt it necessary to advise the Board to refuse some portion of the amount applied for. Three of the applications included a sum which it was intended to devote to the erection or enlargement of town-halls, which, though works of "permanent utility," did not fulfil the requirement of being "a sanitary improvement." In one case it was proposed to devote a portion of a loan to the drainage of a coal mine, but deeming this a questionable improvement to the estate, I advised that this portion be disallowed. In cases where the amount applied for has exceeded the estimates, the surplus has been disallowed, and also where the amount applied for has exceeded the rateable value of the property assessed to the relief of the poor, within the jurisdiction of the local authority making the application.

Of the twin purposes of the Public Works Act, the execution of works of public utility and sanitary improvement, and providing employment for indigent factory operatives, under all circumstances, the first is the more important. At the time of the passing of the Act, with the uncertain and dangerous prospect of the autumn and winter months, great anxiety was felt as to the latter purpose. But against the employment of such large numbers as were then calculated upon, many circumstances have militated, some of which perhaps are not now to be regretted. Chief among these must be mentioned the admirable and perfect system of relief administered so liberally, and yet so wisely, by the Central Relief Committee, aided by 170 local committees, whose action has centred in, and whose bounty has been mainly drawn from, the Central Relief Committee. This liberal relief has spread a feeling of contentment throughout the superior classes, who by this means have been, to a great extent, disburdened of their responsibility—a feeling which has operated prejudicially against the employment of the distressed cotton "hands" upon the public works. This feeling does not amount to apathy in the local authorities, but it has certainly influenced their decision as to the character of works to be undertaken in their respective neighbourhoods, and may have tended to prolong their deliberations.

With reference to the character of works undertaken, the great bulk of the expenditure will be upon sewerage and street-improvement works, including the formation, paving, flagging, channelling, and kerbstones of streets. Of the 883,706 *l.* already ordered by the Board, it is intended to expend 149,849 *l.* 17 *s.* 6 *d.* in the former, and 425,407 *l.* 2 *s.* 6 *d.* in the latter class of works; amounting together to 575,257 *l.*, or 65 per cent. of the total sum. The length of sewerage works thus undertaken is 227,083 yards, or 129 miles. The area of paving and street works undertaken, in respect of the above-mentioned sum, is 2,411,109 square yards, or about 500 acres; the length of streets being 234,866 yards, or 145 miles.

In my Report dated the 30th of May 1863, I stated that "the class of works which will require the largest expenditure in material and in skilled labour will be main-sewerage, house-drainage, forming and paving streets, flagging footwalks, and similar works." I then referred to this class of works as affording the minimum of employment for unskilled and indigent operatives. But these street and road improvement works do include an amount of earthwork equal to about 1,000,000 cubic yards, which is affording a considerable amount of employment, and will afford much more, for unskilled labour. In the construction of sewers, a rapidly increasing number will be employed; and as a striking instance of the skill some have already acquired, I may mention that an experienced guardian lately laid before his Board a complaint that the men at work near his residence were

were not factory operatives; but upon inquiry it was found that he had formed an erroneous conclusion from their healthy-looking faces, and from the skilful manner in which they wielded their implements. A practical instance of their superior industry upon measured work came also under my notice, where, while the men were working as "a labour test," they had earned 7-8ths of a penny per day; but within two days after the change was made from "test" to "measured work," the same men earned wages exceeding 2 *s.* per day—the work being measured and priced, on both occasions, at the same rate.

Considering the very defective sanitary condition of nearly all the boroughs, towns, and townships in the manufacturing districts, I cannot think it matter for regret that the local authorities have, in every application for loans to carry out public works, made the interests of the property to be affected their first consideration. The peace and order of the district has been completely maintained; relief for the destitute, in money, food and clothing, has never been wanting: and now that it is felt the distress will soon be declining, never to return again in all its recent severity, there is reason for satisfaction in the reflection that the improvement of the district, rather than the employment of the operatives, will have been the useful and enduring result of "The Public Works Act."

Those street works to which I have referred afford indirect employment for a large number of men in quarries and in carting; they greatly benefit, by causing a large expenditure within the towns, the class of small shopkeepers, whose sufferings during this crisis have been hardly second to those of the operatives. And, besides this, they are sanitary works of the highest value. For it has been the custom, almost without exception, in the towns of this district, for the smaller class of houses to be built in parallel rows, without any care being taken to arrange the levels of the ground-floors, or to prepare the surface of the streets. Very generally the space in front of each house has served as a common dirt-heap, upon which refuse of all kinds has been indiscriminately thrown. In bad weather many of these thickly-populated streets are, except upon the footways, absolutely impassable, and the filthy roadways stand high above the doorsills of the houses. In such neighbourhoods it would be impossible to point to any work of greater public utility and sanitary improvement than the forming and paving of such streets.

Several causes have contributed to prevent a more rapid adoption of the Act. I can, however, report confidently that this delay has never been attributed to the mode of procedure, either at the office of the Poor Law Board or at this office. A want of sufficient skilled professional assistance on the part of the local authorities has retarded very many applications. With reference to this deficiency, I published a statement that the requirements of the Board, as to plans and estimates, are limited to the simplest possible identification of the proposed work, such as could be prepared by a surveyor's clerk in a few days, after the nature and locality of the works were determined and the estimates prepared. I have also caused to be printed and circulated throughout the district, "Instructions and Suggestions," embodying the results of my experience upon sewerage works. The local authorities in many of the larger towns would have acted more wisely had they, for the purpose of carrying out these extensive works, increased their surveyor's staff. The town of Blackburn had submitted plans, and obtained an order for a loan of 78,300 *l.* on the 19th August last; and besides carrying out a considerable portion of these works, the town-council submitted satisfactory plans and estimates, and obtained an order for a further loan of 65,825 *l.* on the 28th October. It is evident that what one borough could and did do might have been accomplished by others. In the case of private improvement works, it has been necessary to give the required notice, which, although shortened, is an obvious but necessary cause of delay.

In referring to Table II., it is shown that a large sum is devoted to the construction of waterworks and miscellaneous works. All of these, especially the waterworks and land-improvement works, afford employment for a large percentage of unskilled labour, amounting probably in quantity to as much as 2,000,000 cubic yards of earthwork. The works carried out by the Board of Guardians of Glossop, under contracts with Lord Edward Howard, M. P., have been for months past of great benefit to the poor of that much-distressed union. The Chorley and the Wigan Boards of Guardians have also undertaken drainage and other land-improvement works upon the estates of Mr. Townley Parker and

Sir R. T. Gerard, Bart. These instances will, I hope, be further useful as examples.

With respect to Table III., showing the numbers employed upon public works during the last week of the past year, it is shown that at some places the works are stopped for want of materials, and in others that, for the reasons stated, the works are not yet commenced. To the numbers mentioned in this list, there might be added upwards of 2,000 men also engaged in outdoor labour, under the direction of local authorities, but the wages of these men are not drawn from funds furnished by the Public Works Act. There might also be added a considerable number who are indirectly employed under the Public Works Act, being engaged in procuring materials furnished by contractors, and needed for carrying out the public works. This Return also does not include those now employed upon works which, at its date, were stopped for want of materials or other causes, or those where in several places they have anticipated their application for a loan.

The Public Works Act has not hitherto been made a means of employing a very large number of indigent operatives, but the numbers so employed are now daily increasing; and should the present state of the cotton trade continue, the rate of increase will be rapid. The Public Works Act has been of very great service in affording an honourable and efficient test of indigence. Many men have found work and wages who, but for these public works, would have remained idle at home, existing upon public bounty. It has also been of great benefit in proving to the unemployed, and to their employers, that the previous mode of life of the operatives does not incapacitate them for another mode of getting their livelihood, and it has popularized outdoor labour among the honest and willing poor of this district—which had in this respect suffered from being so extensively used as a "test"— in a manner which could not have been effected but by a special Act of the Legislature.

It has been thought by some that the Government ought to enforce upon local authorities, to which loans have been granted under the provisions of this Act, an expenditure in precise accordance with the words of its preamble, and to compel them to employ a required number of operatives. But with reference to this point, I beg to observe that the "Public Works Act" is not a charitable measure; that it does not carry with it anything like a national grant for the benefit of the manufacturing districts. Considering that the Metropolitan Board of Works could at the same time borrow 2,000,000 *l.* of the Bank of England at $3\frac{3}{4}$ per cent., giving security of the same nature as that given for loans under this Act; and considering that the loans under this Act are advanced by instalments, each of which necessitates some trouble and expense on the part of local authorities; and further, that the works are subject to official inspection—I feel convinced that any further interference like that suggested would have had the effect of preventing a large number of applications from being made. The Act has provided these boroughs, townships, and districts with the means of employing their ablebodied poor for wages. The chief result, however, will be the sanitary and general improvement of the manufacturing districts.

My next Report will, I confidently hope, show a large addition to the numbers of men employed, and increasing benefits to the district, from the construction of useful public works.

I have, &c.

(signed) *Robert Rawlinson,*
Civil Engineer.

TABLE I.—(REPORT, 20th JANUARY 1864.)

Public Works (Manufacturing Districts) Act, 1863.

NAME OF PLACE.	Local Authority.	Date of Application.	Amount of Loan ordered by the Poor Law Board.	Date of Board's Order.	For Sewerage Works.	Road and Street Improvements.	Water Supply.	Public Parks and Recreation Grounds.	Cleansing and Pitching Rivers, &c.	Land Drainage and other Agricultural Works.	Cemeteries.	Erection or Extension of Market Places.	Gas Works.	Street Bridges.	Public Baths
			£.		£. s. d.	£. s. d.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Adlington (Chorley)	Board of Guardians	9 Sept.	1,900	21 Sept.	- - -	1,900 - -									
Ashton-under Lyne	Town Council	23 „	6,343	9 Oct.	3,760 - -	2,583 - -									
Ardwick (Manchester City)	Corporation	16 Dec.	30,000	9 Jan.	4,000 - -	26,000 - -									
Accrington	Local Board	26 Sept.	3,000	10 Oct.	3,000 - -										
„	„	23 Nov.	24,200	5 Dec.	429 - -	23,771 - -									
Bollington	„	20 Aug.	9,859	31 Aug.	2,000 - -	1,139 - -	-	-	-	-	-	-	6,720		
Bolton	Town Council	19 Sept.	55,000	5 Oct.	9,912 8 6	30,369 11 6	10,000	1,000	3,000	-	-	-	-	718	
Brindle (Chorley)	Board of Guardians	19 „	1,200	5 „	- -	1,200 - -									
Blackburn	Town Council	12 Aug.	78,300	19 Aug.	13,750 - -	59,512 - -	-	-	5,038						
„	„	13 Oct.	65,825	28 Oct.	14,470 - -	45,005 - -	-	1,350	-	-	-	-	-	-	5,000
Burnley	„	24 „	37,800	28 Nov.	- -	17,060 - -	18,728	-	-	-	-	-	2,012		
Bury	Improvement Commissioners	27 „	33,259	20 „	10,150 - -	23,109 - -									
Bredbury (Stockport)	Board of Guardians	30 Dec.	400	11 Jan.	- -	400 - -									
Chorley (Cheshire)	Local Board	8 Sept.	2,500	9 Oct.	2,500 - -										
„ „	„	9 Oct.	10,000	30 „	- -	- -	10,000								
Cuerden (Chorley)	Board of Guardians	8 Sept.	750	5 Dec.	- -	- -	-	-		750					
Chorley	Improvement Commissioners	2 Nov.	14,250	21 Nov.	- -	14,250 - -									
Charnock Richard (Chorley)	Board of Guardians	21 „	1,200	2 Dec.	- -	1,200 - -									
Chorlton (Manchester)	City Corporation	16 Dec.	13,000	11 Jan.	- -	13,000 - -									
Cheetham (Manchester)	„	16 „	18,260	9 „	- -	18,260 - -									
Dukinfield	Local Board	13 Aug.	2,010	24 Aug.	578 9 -	1,431 11 -									
„	„	28 „	9,900	21 Sept.	2,495 - -	6,505 - -									
Denton	„	11 Sept.	2,222	30 „	2,222 - -										
Darcy Lever (Bolton)	Board of Guardians	6 Oct.	1,400	30 Oct.	370 - -	1,030 - -									
Didsbury (Chorlton)	„	19 „	7,500	30 „	7,500 - -										
Edgworth (Bolton)	„	29 Sept.	1,500	12 „	- -	1,500 - -									
Glossop	„	24 Aug.	3,500	18 Sept.	- -	- -	1,540	-	-	1,960					
Great Harwood	Local Board	27 Nov.	8,000	29 Dec.	3,000 - -	5,000 - -									
Hazel Grove (Stockport)	Board of Guardians	9 Sept.	2,000	30 Sept.	2,000 - -										
Carried forward			441,178		82,136 17 6	294,225 2 6	40,268	2,350	8,038	2,710	—	—	8,732	718	5,000

TABLE I.—Public Works (Manufacturing Districts) Act, 1863—*continued.*

NAME OF PLACE.	Local Authority.	Date of Application.	Amount of Loan ordered by the Poor Law Board.	Date of Board's Order.	For Sewerage Works.	Road and Street Improvements.	Water Supply.	Public Parks and Recreation Grounds.	Cleansing and Pitching Rivers, &c.	Land Drainage and other Agricultural Works.	Cemeteries.	Erection or Extension of Market Places.	Gas Works.	Street Bridges.	Public Baths.
	Brought forward		£. 444,178		£. s. d. 82,136 17 6	£. s. d. 294,225 2 6	£. 40,268	£. 2,350	£. 8,038	£. 2,710	£. –	£. –	£. 8,732	£. 718	£. 5,000
Hurst	Local Board	16 Oct.	1,000	31 Oct.	500 – –	500 – –									
Harwood (Bolton)	Board of Guardians	27 „	1,614	12 Nov.	– –	1,614 – –									
Horwich (Bolton)	„ „	4 Nov.	1,600	18 „	– –	1,600 – –									
Little Lever (Bolton)	„ „	29 Sept.	1,670	9 Oct.	536 – –	1,134 – –									
Lancaster	Local Board	6 Oct.	7,000	31 Dec.	– –	– –	7,000								
Macclesfield (Borough)		24 Aug.	33,500	14 Sept.	18,500 – –	15,000 – –									
„ „	„	„	7,500	12 Oct.	– –	– –	–	–	–	–	3,500	2,500	–	1,	
Macclesfield (Union)	Board of Guardians	„	5,530	25 Sept.	1,380 – –	4,000 – –	150								
„ „	„ „	23 Sept.	5,000	13 Oct.	– –	5,000 – –									
Middleton and Tonge	Improvement Commissioners	16 Oct.	6,000	17 Nov.	1,209 – –	4,791 – –									
Marple (Stockport)	Board of Guardians	21 Dec.	730	11 Jan.	– –	730 – –									
Manchester	City Corporation	16 „	25,000	11 „	– –	– –	–	–	–	–	25,000				
„	„	„	130,000	14 „	– –	– –	130,000								
Over Darwen	Local Board	7 Sept.	2,000	28 Sept.	2,000 – –										
„ „	„	16 Nov.	31,000	5 Dec.	8,300 – –	22,700 – –									
„ „	„	19 „	1,000	5 „	700 – –	300 – –									
Offerton (Stockport)	Board of Guardians	14 Sept.	200	28 Sept.	– –	200 – –									
Oldham	Town Council	8 „	18,000	28 „	– –	– –	–	18,000							
Oswaldtwistle	Local Board	15 „	22,738	12 Oct.	3,000 – –	2,138 – –	17,600								
Preston	„	11 Aug.	28,500	24 Aug.	– –	25,500 – –	–	3,000							
„	„	7 Oct.	19,739	30 Oct.	3,141 – –	16,598 – –									
Poulton	„	13 „	4,500	31 Dec.	– –	– –	4,500								
Rochdale	Town Council	30 Dec.	5,000	14 Jan.	– –	5,000 – –									
Staleybridge	„	25 Sept.	2,954	9 Oct.	2,954 – –										
Skerton (Lancaster)	Board of Guardians	13 Oct.	600	31 Dec.	– –	– –	600								
Spotland (Rochdale)	„	5 Dec.	1,000	18 „	– –	1,000 – –									
Stockport	Town Council	13 „	25,493	11 Jan.	25,493 – –										
Tintwistle (Ashton)	Board of Guardians	19 Oct.	400	30 Oct.	– –	– –	400								
Wigan	Local Board	5 Sept.	30,200	21 „	– –	– –	30,200								
„	„	16 Dec.	17,800	11 Jan.	– –	17,800 – –									
West Houghton (Bolton)	Board of Guardians	5 „	1,560	19 Dec.	– –	1,560 – –									
Wheelton (Chorley)	„ „	7 „	700	19 „	– –	700 – –									
			883,706		149,849 17 6	422,090 2 6	230,718	23,350	8,038	2,710	28,500	2,500	8,732	2,218	5,000

TABLE II.—(REPORT, 20th JANUARY 1864.)

RETURN of QUANTITIES of WORK to be Carried Out under the Public Works Act, 1863.

NAME OF PLACE.	SEWERAGE WORKS.					STREET WORKS.				Total Length of Streets in Yards.	ROAD WORKS.	REMARKS.
	Total Length of Pipes. Diameter.			Total Length of Brick Sewers. Diameters.		Total Number of Superficial Yards of		Lineal Yards of			Total Length of Works.	
	9 in. to 12 in.	12 in. to 20 in.	20 in. and upwards.	Under 2ft. 6in.	2 ft. 6 in. and upwards.	Paving.	Flagging.	Channelling.	'Kerbstone.			
Adlington (Chorley)	- -	- -	- -	- -	- -	8,222	- -	- -	1,279	- -	1,036	
Ashton-under-Lyne	- -	- -	441½	- -	989	11,876	5,131	- -	1,817	1,330½		
Ardwick (Manchester city)	3,480	4,212	- -	- -	1,040	40,072	16,800	- -	8,400	6,319	8,352	
Accrington	7,894	- -	- -	- -	- -	73,752	36,349	21,216	21,216	10,608		
Bollington	342	626	- -	- -	- -	- -	- -	- -	- -	- -	2,546	
Bolton	3,986	- -	3,635	10,173	503	109,279	57,825	18,380	18,380	9,190		
Brindle (Chorley)	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	1,050	
Blackburn	24,937	10,763	- -	3,868	510	191,529	175,562	71,814	3,627	37,621		
Burnley	5,922	543	- -	- -	- -	40,636	25,116	11,593	11,593	6,474	540	
Bury	8,000	- -	- -	5,200	- -	67,533	30,000	5,673½	5,673½			
Bredbury (Stockport)	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	800	Estimated.
Chorley (Cheshire)	- -	- -	- -	2,100	2,100							
Cuerden (Chorley)	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	46A. 2R. 14P. (land drainage).
Chorley	968	220	- -	- -	- -	50,604	7,384	- -	8,735	6,144	2,022	
Charnock Richard (Chorley)	- -	- -	- -	- -	- -	2,440	- -	- -	610	- -	610	
Chorlton (Manchester)	- -	- -	- -	- -	- -	58,670	38,521	- -	10,478	6,860		
Cheetham „	- -	- -	- -	- -	- -	46,620	10,318	- -	1,485	4,247	4,247	
Dukinfield	730	626	505	276	940	14,449	8,137	- -	3,290	1,962	452	
Denton	- -	2,125	- -	- -	943							
Darcy Lever (Bolton)	- -	166	666	- -	- -	9,316	- -	200	200	- -	1,950	
Didsbury (Chorlton)	- -	590	- -	- -	5,200							
Edgworth (Bolton)	- -	- -	- -	- -	- -	1,890	- -	- -	378	- -	1,500	
Glossop	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	Construction of waterworks, cultivating 66A. 3R. 0P. of moorland, and draining 157A. 2R. 35P.
Great Harwood	6,278	1,568	890	- -	- -	16,904	8,452	- -	4,226	2,113		
Hazel Grove (Stockport)	- -	185	- -	85								
Hurst	80	440	- -	- -	270	3,408	2,005½	1,002½	1,002½	700		
Harwood (Bolton)	- -	160	- -	- -	- -	13,953	- -	- -	1,981	- -	3,410	
Horwich „	- -	- -	- -	- -	- -	10,266	- -	- -	969	- -	1,532	
Carried forward	62,617	22,224	6,137½	21,702	12,495	771,419	421,600½	129,879	105,340	93,568½	30,047	

TABLE II.—Return of Quantities of Work to be Carried Out under the Public Works Act, 1863—*continued.*

NAME OF PLACE.	SEWERAGE WORKS.					STREET WORKS.				Total Length of Streets in Yards.	ROAD WORKS.	REMARKS.
	Total Length of Pipes.			Total Length of Brick Sewers.		Total Number of						
	Diameters.			Diameters.		Superficial Yards of		Lineal Yards of			Total Length of Works.	
	9 in. to 12 in.	12 in. to 20 in.	20 in. and upwards.	Under 2 ft. 6 in.	2 ft. 6 in. and upwards.	Paving.	Flagging.	Channelling.	Kerbstone.			
Brought forward	62,617	22,224	6,137½	21,702	12,495	771,419	421,600½	129,879	105,340	93,568½	30,047½	
Little Lever (Bolton)	- -	- -	- -	942	- -	10,491	- -	- -	- -	- -	269	
Lancaster	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	Construction of waterworks.
Macclesfield (Borough)	2,500	8,361	- -	150	4,428	51,352	25,118	15,404	13,481	7,702		
Macclesfield Union	- -	- -	- -	- -	- -	10,000	- -	- -	- -	- -	21,120	Estimated.
Middleton and Tonge	3,103	610	600	- -	- -	7,000	17,300	5,500	5,500	3,833	3,833	
Marple (Stockport)	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	520	Estimated.
Manchester												
Over Darwen	7,005	6,623	- -	- -	1,661	48,570	43,499	21,100	22,765	15,274	18,076	
Offerton (Stockport)	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	517	
Oldham												
Oswaldtwistle	2,796	1,210	950	- -	- -	- -	- -	- -	- -	- -	1,069	
Preston	12,092	947	- -	- -	54	242,461	9,460	53,708	52,048	29,257	816	14,580 sq. yds. of macadam in addition. 15,600 - ditto - ditto. or paving in streets
Poulton	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	Construction of waterworks.
Rochdale	126	235	- -	- -	- -	7,358	3,266	669	2,246	790	669	
Staleybridge	- -	- -	1,568	- -	854							
Skerton (Lancaster)	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	Construction of waterworks.
Spotland (Rochdale)	- -	- -	- -	- -	- -	5,625	- -	2,500	2,500	- -	1,250	
Stockport	14,326	23,799	- -	2,217	4,751	115,004	66,110	- -	33,272	16,904		
Tintwistle (Ashton)	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	Construction of waterworks.
Wigan	- -	- -	- -	- -	- -	34,466½	25,846	11,134	11,134	6,429		
West Houghton (Bolton)	- -	- -	- -	- -	- -	529	- -	1,403	1,403	- -	2,340	
Weelton (Chorley)	- -	- -	- -	- -	- -	2,915	-	- -	733	- -	583	
	104,565	64,009	9,255½	25,011	24,243	1,307,190½	612,199½	241,297	250,422	173,757½	81,109	

TABLE III.—PUBLIC WORKS (MANUFACTURING DISTRICTS) ACT, 1863.

Return of Work and Labour for the Week ending 26 December 1863.

DESCRIPTION OF WORK.	Total Number of Men Employed.		Number Employed at Piece or Measured Work.	Number Employed		Total Amount of Wages Paid.	BY WHOM PAID.	Number of Operatives Earning per Week,			REMARKS.
	Skilled.	Factory Operatives.		As regular Day Labourers.	At Short Time for Relief.			4 *s.* and under 12 *s.*	12 *s.* and under 15 *s.*	15 *s.* and under 25 *s.*	
						£. *s.* *d.*					
Adlington (Chorley)	–	–	–	–	–	– – –	– – – –	–	–	–	
Ashton-under-Lyne	90	98	92	96	–	125 15 5½	Corporation	30	120	38	Works suspended.
Ardwick (Manchester City)	36	–	2	30	6	35 1 –	J. W. Worthington and corporation.				
Accrington	30	18	–	26	–	50 – –	Board of Health	18			
Bollington	–	–	–	–	–	– – –	– – – –	–	–	–	No work being done this month.
Bolton	80	184	203	61	–	192 18 4½	Half by corporation Half by relief committee	28	80	156	After this week the corporation pay all.
Brindle (Chorley)	1	26	–	16	11	11 16 7½	Guardians	26	–	1	
Blackburn	227	652	445	761	118	589 15 1	By corporation and relief committee.	144	447	61	
Burnley	–	–	–	–	–	– – –	– – – –	–	–	–	No work yet.
Bury	–	–	–	–	–	– – –	– – – –	–	–	–	Nothing done yet in consequence of the illness of the surveyor.
Bradbury (Stockport)	–	–	–	–	–	– – –	– – – –	–	–	–	Not commenced.
Chorley (Cheshire)	50	–	–	–	–	– – –	– – – –	–	–	–	Under contractors.
Cuerden (Chorley)	–	–	–	–	–	36 – –	J. W. Worthington	–	–	–	Works commence on Monday.
Chorley	–	–	–	–	–	– – –	– – – –	–	–	–	Works commence in a week.
Charnock Richard (Chorley)	–	–	–	–	–	– – –	– – – –	–	–	–	Nothing done.
Choulton (Manchester)	33	6	10	33	–	40 4 3	Corporation	6			
Cheetham (Manchester)	–	–	–	–	–	– – –	– – – –	–	–	–	Not commenced.
Dukinfield	8	43	4	47	–	29 6 3	Board of Health	28	16	4	This being Christmas week, the men have not been employed all week.
Denton	29	42	21	50	–	60 5 10½	Local Board	1	7	20	
Darcy Lever (Bolton)	–	–	–	–	–	– – –	– – – –	–	–	–	No return.
Didsbury (Chorlton)	–	–	–	–	–	– – –	– – – –	–	–	–	No works in progress.
Edgworth (Bolton)	–	–	–	–	–	– – –	– – – –	–	–	–	No return.
Glossop	54	134	158	30	–	77 8 6½	– – – –	88	28	7	The 88 at 4 *s.*, owing to the rain, and no work on Christmas day.
Great Harwood											
Carried forward	638	1,203	935	1,150	135	1,248 11 5½	– – – –	369	698	287	

TABLE III.—Return of Work and Labour, &c.—*continued.*

DESCRIPTION OF WORK.	Total Number of Men Employed.		Number Employed at Piece or Measured Work.	Number Employed		Total Amount of Wages Paid.	BY WHOM PAID.	Number of Operatives Earning per Week,			REMARKS.
	Skilled.	Factory Operatives.		As regular Day Labourers.	At Short Time for Relief.			4*s.* and under 12*s.*	12*s.* and under 15*s.*	15*s.* and under 25*s.*	
						£. *s.* *d.*					
Brought forward - - -	638	1 203	935	1,150	135	1,248 11 5½	- - - -	369	698	287	
Hazel Grove (Stockport) - -	2	46	46	–	–	26 11 6	Guardians - - - - -	7	39		
Hurst - - - - - - -	–	20	–	2	–	131 18 –	Local Board - - - -	20	–	–	Average 11*s.* 6*d.* per week.
Harwood (Bolton) - - - -	–	–	–	–	–	- -	- - - -	–	–	–	No return.
Horwich (Bolton) - - - -	–	–	–	–	–	- -	- - - -	–	–	–	No return.
Little Lever (Bolton) - - -	–	–	–	–	–	- -	- - - -	–	–	–	No return.
Lancaster - - - - -											
Macclesfield (Borough) - - -	2	48	48	21	5	29 6 7½	- - - -	48	21	2	48 at 4*s.*, broken weather.
Macclesfield (Union) - - -	20	46	47	12	–	33 16 10½	- - - -	30	27	9	All the townships are not at work.
Middleton and Tonge - - -	7	80	–	7	80	5 5 –					
Marple (Stockport) - - -	–	–	–	–	–	- -	- - - -	–	–	–	Not commenced.
Manchester - - - - -	14	74	74	–	–	24 8 4	- - - -	74			
Over Darwen - - - - -	7	25	8	24	–	13 3 2½	Local Board - - - -	13	12		
Offerton - - - - - -	1	17	17	–	–	9 6 10	Guardians - - - - -	10	7		
Oldham - - - - - -	1	51	47	5	–	45 16 8	Corporation - - - - -	–	–	52	The men work very well.
Oswaldtwistle - - - -	–	–	–	–	–	- -	- - - -	–	–	–	Not yet commenced.
Preston - - - - - -	12	328	–	12	328	106 19 6	Guardians - - - - -	309	19	12	Local Board's works are stopped for want of material.
Poulton - - - - - -											
Rochdale - - - - -	3	187	–	190	–	66 10 3	- - - -	190			
Staleybridge - - - - -	12	62	57	30	–	616 13 8	- - - -	–	16	62	
Skerton (Lancaster) - - -											
Spotland (Rochdale) - - -	–	–	–	–	–	- -	- - - -	–	–	–	Not commenced.
Stockport - - - - - -	5	41	41	5	–	105 – 3	Local Board - - - -	–	45	1	
Tintwistle - - - - - -	–	–	–	–	–	- -	- - - -	–	–	–	Works started on the 28th instant.
Wigan - - - - - - -	98	22	19	–	–	166 7 4½	Local Board - - - - -	–	36	46	
West Houghton (Bolton) - -	–	–	–	–	–	- -	- - - -	–	–	–	No return.
Wheelton (Chorley) - - -	–	–	–	–	–	- -	- - - -	–	–	–	Not started.
	822	2,250	1,339	1,458	548	2,629 15 6½	- - - -	1,070	920	471	

TABLE IV.

PUBLIC WORKS (MANUFACTURING DISTRICTS) ACT, 1863.

List of Places in the Counties of Lancaster, Chester, and Derby which have adopted the provisions of the "Local Government Act, 1858," or portions of this Act, since the 1st January 1863.

NAME OF PLACE.	COUNTY.	NAME OF PLACE.	COUNTY.
Bonsall	Derby.	Hyde	Chester.
Walton-on-the-Hill	Lancaster.	Farnworth	Lancaster.
Trauden	,,	Stockport (Borough)	Chester and Lancaster.
Tarporley	Chester.		
Mellor	Lancaster.	Staleybridge	Lancaster.
Lymm	Chester.	Oldham	,,
Heage	Derby.	Pennington	,,
Baslow	,,	Tyldesley with Shackerley	,,
South Darley	,,	Great Harewood	,,
North Darley	,,	Bacup	,,
Tideswell	,,	West Leigh	,,
Oswaldtwistle	Lancaster.	Gorton	,,
Oxton	Chester.	Royton	,,
Lower Bebington	,,	Hopwood	,,
Great Crosby	Lancaster.	Crompton	,,
Birkdale	,,	Chorley	,,
Bakewell	Derby.	Burnley	,,
Fulwood	Lancaster.	Bedford	,,
Croston	,,	Droylsden	,,
Litherland	,,	Failsworth	,,
Northwich	Chester.	Halliwell	,,
Leyland	Lancaster.	Openshaw	,,
Middleton and Smerrill	Derby.	Newton in Makerfield	,,
Runcorn	Chester.	Hollingworth	Chester.
Buglawton	,,	Atherton	Lancaster.
Ashton-under-Lyne	Lancaster.	Clayton-le-Moors	,,
Wilton-cum-Twambrookes	Chester.	Sutton	,,
Yeardsley-cum-Whaley	,,	Astley Bridge	,,

TABLE V.

PUBLIC WORKS (MANUFACTURING DISTRICTS) ACT, 1863.

List of Places from which Applications for Loans may be expected to be made for the following Amounts.

NAME OF PLACE.	AMOUNT.	NAME OF PLACE.	AMOUNT.
	£.		£.
Ashton-under-Lyne	70,000	Brought forward	393,000
Bacup	10,000	Bolton	70,000
Clitheroe	12,000	Crompton	5,000
Marple	5,000	Failsworth	2,000
Manchester (for Chorlton Park)	30,000	Tylesley	8,000
Stockport	60,000	Hyde	5,000
Salford	81,000	Chorley (Lancashire)	7,000
Rochdale	30,000	Staleybridge	6,000
Oldham	65,000	Glossop	3,000
Gorton	10,000	Denton	5,000
Newton in Makerfield	20,000		
			£. 504,000
Carried forward	393,000		

MANUFACTURING DISTRICTS ACT (1863).

COPY of a REPORT made by *Robert Rawlinson*, Esq., Civil Engineer, to the President of the Poor Law Board, and dated 20th January 1864, on the subject of the PUBLIC WORKS (MANUFACTURING DISTRICTS) ACT, 1863.

(*Mr. Villiers.*)

Ordered, by The House of Commons, *to be Printed*,
9 *February* 1864.

Under 2 *oz.*

RETURN to an Order of the Honourable The House of Commons, dated 21 April 1864;—*for*,

COPY "of a REPORT, made by *Robert Rawlinson*, Esquire, Civil Engineer, to the President of the Poor Law Board, and dated the 7th day of April 1864, on the subject of the PUBLIC WORKS (MANUFACTURING DISTRICTS) ACT, 1863."

Poor Law Board,
21 April 1864.

C. GILPIN,
Secretary.

REPORT of *Robert Rawlinson*, Esq., Civil Engineer, to the Right Honourable *C. P. Villiers*, M.P., President of the Poor Law Board.

Office of Public Works (Manufacturing Districts) Act, 1863,
St. Peter's-square, Manchester, 7 April 1864.

Sir,

I BEG again to report as to progress made under the powers of the Public Works (Manufacturing Districts) Act, 1863.

Table I. is a list of boroughs, townships, and districts which have, up to this date, made application for loans, the local authority from which the application issues, date of application, amount of the several loans ordered by the Poor Law Board up to the 14th instant, date of Board's order, together with a statement of the estimated cost of public works among which it is proposed to apportion loans.

Table II. shows quantities and descriptions of the various public works, in yards, in miles and in acres respectively.

Table III. shows the number of persons (distinguishing factory operatives from skilled labourers) who were employed upon public works at the date of my last monthly return, 26th March 1864.

With reference to Table I., the amount ordered by the Board on the 5th instant was 1,147,865 *l.* In addition to this sum, applications to the amount of 209,527 *l.* are now under consideration. These totals, together with those portions of the several applications which were not considered by the Board to come within the meaning of the Act of Parliament, make up the gross sum of applications upon which I have had the honour to report, amounting to 1,479,459 *l.*

In respect, therefore, to the money devoted to the purposes of this Act, the present position is as follows:—

	£.
Amount ordered by the Poor Law Board - - -	1,147,865
Amount of applications at present under consideration -	209,527
	1,357,392
Leaving for future applications - - -	142,608
£.	1,500,000

Of the works undertaken, the great bulk of expenditure will be upon town sewerage and street improvements, including the formation of roads, paving, flagging and channelling of streets. This class of works will improve the several districts to the greatest extent. Of the 1,147,865 *l.* already ordered by

the Board, it is proposed that 229,558 *l.* 17 *s.* 6 *d.* shall be expended on main sewers, and 555,082 *l.* 2 *s.* 6 *d.* on street improvement works, amounting together to 784,641 *l.*, or 68 per cent. of the total sum.

The length of main sewerage thus undertaken is 344,760 yards, or 195 miles. The area of paving and street works undertaken in respect of the above-mentioned sum of 555,082 *l.* 2 *s.* 6 *d.*, is 3,186,768 square yards (about 3 *s.* 6 *d.* per square yard). This area makes 658 acres, the length of streets being 341,187 yards, or 194 miles, and costing about 2,861 *l.* per mile.

The local authorities fully appreciate the advantages of the Act, as there are but few places in the cotton district that have not or will not ultimately avail themselves of its provisions.

The local authorities have, in most cases, wisely selected works which will be of enduring benefit to the population of this district, both as facilitating means of traffic and as promoting comfort and health.

In some places to which loans have been granted the local authorities have not yet commenced work, but as will be seen from Table III., annexed to this Report, there are now 49 places in which works are actually progressing. With reference to employment afforded by the Act, my last monthly return, March 26th (Table III. of this Report), shows that during the last week in March there were 4,838 men directly engaged upon works, of whom 3,435 had been factory operatives, the average wages of such factory operatives amounting to about 12 *s.* 6 *d.* per week. Two places make no return. To these 4,838 men must be added, as previously intimated, the large number who are directly employed under the Public Works Act in obtaining and conveying materials furnished by contractors, which both experience and inquiry lead me now to estimate at not less than 3,000 additional. This makes a total of 7,838 men employed directly and indirectly, and receiving payment from funds provided by the Public Works (Manufacturing Districts) Act.

Some doubt having been thrown upon my estimate of the numbers dependent upon these men, the surveyor of one of the most important towns (Oldham) was good enough, at my request, to make special inquiry, when it was found that 141 men working in that borough represented 684 persons, or 4·85 each man. Adopting this estimate, with reference to the numbers employed under the Public Works Act (7,838), the result would show that there are about 38,014 persons supported by means of the public works.

The measure of the benefits of the Act are however but very partially represented by this statement. The public works are popular with those who are employed, and the moral effect of the work, in prospect as well as in action, has been very valuable in its influences upon the unemployed population.

A number of small shopkeepers have been delivered from a condition little above the level of pauperism by the timely expenditure of large sums now paid in weekly wages through the provisions of the "Public Works Act."

There are more than 1,000 men (besides those I have now mentioned) engaged in out-door labour in the towns of this district, whose wages are derived from private funds or from public funds obtained before the passing of this Act; 629 men are so employed and paid at Preston.

This experiment in Lancashire ought to inculcate a lesson for future use, namely, that unskilled men may soon be taught the use of tools, where practical means are found to furnish employment.

The work must, however, be necessary and useful; the men must have reasonable treatment and equitable payment, if possible, by measurement. All notion of work as a punishment must be removed, and the men must be intelligently and kindly taught. Many of the Lancashire operatives, who never worked outside the walls of a cotton-mill before this period of distress, can now execute sewer and drain trenching in a workmanlike manner, and can even lay and joint sewer and drain pipes equal to any skilled labourer.

The men have, for the most part, striven to be useful, and to escape from living on the dole of charity. More men might have been earlier at work if in every town and district there had been that diligence and willingness which the crisis demanded; but I do not think any additional external interference or assistance by Government, or even remonstrance, would have done so much as the quiet and silent force of local example has done.

Government

Government provided legal powers, and money, under certain specified and favourable conditions, but did not, in any respect, meddle or dictate as to the sort of works to be executed, other than as the Act requires, namely, that works must be locally necessary; nor has Government interfered as to the manner of executing such works. Advice has been given by myself when asked for.

The Central Relief Committee has rendered most material assistance to the successful working of the Act. This committee has provided and distributed to distressed cotton operatives going on public works, 3,000 suits of warm woollen clothing for winter wear; as, also, 300 pairs of stout water-tight boots for men working in water; such wise expenditure of money has encouraged men to go on the works: has enabled them to bear up against the severity of this severe winter; and, in my opinion, has prevented much sickness and misery, as, also, saved many lives.

The works are generally progressing in a very satisfactory manner, and the operatives, in increasing numbers, are becoming skilled in the labour of carrying them out.

The returns do not give the actual state of the works in hand. The "skilled" and "unskilled" men are in many cases mixed; but there are instances of town sewers and land drains being completely executed as respects trenching, timbering, and earthenware pipe laying, by so termed unskilled men; that is, by men who previously earned their living within the four walls of some cotton factory. Before the coming summer is far advanced, I may strike out of my future reports the terms "unskilled labourers."

When the vast amount of work now commenced under the Public Works Act shall have been accomplished, and the 195 miles of main sewers are in work, discharging sewage into the nearest watercourse or river, other equally necessary and beneficial improvements will require to be added: cesspools and cesspits, now crowded in amongst houses, must be abolished, and the refuse must be intercepted from the rivers and streams in such manner as to prevent nuisance, and, where practicable, improve agriculture. The high death-rate prevailing in Lancashire towns has its main cause in the foul cottage cesspit. An inspection of any town in the district will show this; and medical returns indicate that the prevailing diseases in Lancashire towns are those due to foul air. In the Metropolis, the number of waterclosets exceeds the number of houses; cesspools and cesspits have, within the last 30 years, been abolished by thousands, even over the flat areas of Lambeth and Bermondsey; soil-pans and waterclosets have been substituted; the river Thames has been fouled, but sickness has been prevented; and many lives have been prolonged by the simple abolition of the putrid cesspool, and dilution of fermenting refuse in the open river. The intercepting sewers now in course of formation in the Metropolis will improve the state of the river, and the Metropolis will then continue to show a comparatively low death-rate. If the population of Lancashire is placed in a sanitary state only as favourable as that of the Metropolis there will be an annual saving of some ten thousand lives, and an improved state of health throughout the entire population.

I have, &c.
(signed) *Robert Rawlinson,*
Civil Engineer.

TABLE I.—(REPORT, 7th April 1864).

Public Works (Manufacturing Districts) Act, 1863.

List of Boroughs, Townships, and Districts which have made Application for Loans, up to the Date of this Report, &c.

NAME OF PLACE.	Local Authority.	Date of Application.	Amount of Loan ordered by the Poor Law Board.	Date of Board's Order.	For Sewerage Works.	Road and Street Improvements.	Water Supply.	Public Parks and Recreation Grounds.	Cleansing and Pitching Rivers, &c.	Land Drainage and other Agricultural Works.	Cemeteries.	Erection or Extension of Market Places.	Gas Works.	Street Bridges.	Public Baths.
			£.		£. s. d.	£. s. d.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Adlington (Chorley)	Board of Guardians	9 Sept.	1,000	21 Sept.	- -	1,900 - -									
Ashton-under-Lyne	Town Council	23 „	6,343	9 Oct.	3,760 - -	2,583 - -									
„	„	27 Feb.	59,489	17 March	10,246 - -	49,243 - -									
Ardwick (Manchester City)	Corporation	16 Dec.	30,000	9 Jan.	4,000 - -	26,000 - -									
Accrington	Local Board	26 Sept.	3,000	10 Oct.	3,000 - -										
„	„	23 Nov.	24,200	5 Dec.	429 - -	23,771 - -									
„	„	7 Jan.	11,900	29 Jan.	- -	2,500 - -	-	-	-	-	-	9,400			
Bacup	„	5 March	14,600	24 March	10,040 - -	3,060 - -	-	-	1,500						
Bollington	„	20 Aug.	9,859	31 Aug.	2,000 - -	1,139 - -	-	-	-	-	-	-	6,720		
Bolton	Town Council	19 Sept.	55,000	5 Oct.	9,912 8 6	30,369 11 6	10,000	1,000	3,000	-	-	-	-	718	
Brindle (Chorley)	Board of Guardians	19 „	1,200	5 „	- -	1,200 - -									
Blackburn	Town Council	12 Aug.	78,300	19 Aug.	13,750 - -	59,512 - -	-	-	5,038						
„	„	13 Oct.	65,825	28 Oct.	14,470 - -	45,005 - -	-	1,350	-	-	-	-	-	-	5,000
Burnley	„	24 „	37,800	28 Nov.	- -	17,060 - -	18,728	-	-	-	-	-	2,012		
Bury	Improvement Commissioners	27 „	33,259	11 March	10,150 - -	23,109 - -									
Bredbury (Stockport)	Board of Guardians	30 Dec.	400	11 Jan.	- -	400 - -									
Broughton (Salford)	Town Council	25 Jan.	9,500	4 March	4,250 - -	5,250 - -									
Chorley (Cheshire)	Local Board	8 Sept.	2,500	9 Oct.	2,500 - -										
„ „	„	9 Oct.	10,000	30 „	- -	- -	10,000								
Cuerden (Chorley)	Board of Guardians	8 Sept.	750	5 Dec.	- -	- -	-	-	-	750					
Chorley	Improvement Commissioners	2 Nov.	14,250	21 Nov.	- -	14,250 - -									
Charnock Richard (Chorley)	Board of Guardians	21 „	1,200	2 Dec.	- -	1,200 - -									
Chorlton (Manchester)	City Corporation	16 Dec.	13,000	11 Jan.	- -	13,000 - -									
Cheetham (Manchester)	„	16 „	18,260	9 Jan.	- -	18,260 - -									
Dukinfield	Local Board	13 Aug.	2,010	24 Aug.	578 9 -	1,431 11 -									
„	„	28 „	9,000	21 Sept.	2,495 - -	6,505 - -									
Denton	„	11 Sept.	2,222	30 „	2,222 - -										
„	„	19 Jan.	2,035	29 Jan.	535 - -	1,500 - - (estimated.)									
Darcy Lever (Bolton)	Board of Guardians	6 Oct.	1,400	30 Oct.	370 - -	1,030 - -									
Didsbury (Chorlton)	„ „	19 „	7,500	30 „	7,500 - -										
Droylsden	Local Board	22 Jan.	2,800	9 Feb.	2,500 - -	- -	-	-	-	-	-	-	300		
Edgworth (Bolton)	Board of Guardians	29 Sept.	1,500	12 Oct.	- -	1,500 - -									
Failsworth	Local Board	18 March	6,500	5 April	1,090 - -	4,635 - -	-	-	-	-	-	475 (Offices).	300		
Farnworth	„	8 Jan.	17,500	26 Jan.	6,400 - -	11,100 - -									
Glossop	Board of Guardians	24 Aug.	3,500	18 Sept.	- -	- -	1,540	-	-	1,960					
„	„ „	30 Dec.	1,138	5 April	- -	1,138 - -									
„	„ „	30 „	5,317	12 Feb.	- -	2,134 - -	-	-	-	3,183					

Gorton	Local Board	15 Feb.	25,000	1 Mar.	5,600	18,400	–	–	–	–	6,600	–	1,000 (Offices).		
Garswood (Sir R. Gerard)	Wigan Board of Guardians	13 Jan.	6,600	5 „	–	–									
Great Harwood	Local Board	27 Nov.	8,000	29 Dec.	3,000	5,000									
Hazel Grove (Stockport)	Board of Guardians	9 Sept.	2,000	30 Sept.	2,000										
Hurst	Local Board	16 Oct.	1,000	31 Oct.	500	500									
Harwood (Bolton)	Board of Guardians	27 „	1,614	12 Nov.	–	1,614									
Horwich (Bolton)	„ „	4 Nov.	1,600	18 „	–	1,600									
Hyde	Local Board	8 Mar.	14,200	28 Mar.	14,200										
Heaton Norris (Stockport)	Board of Guardians	20 Jan.	2,583	3 „	2,583										
Little Lever (Bolton)	„ „	29 Sept.	1,670	9 Oct.	536	1,134									
Lancaster	Local Board	6 Oct.	7,000	31 Dec.	–	–	7,000								
Macclesfield (Borough)		24 Aug.	33,500	14 Sept.	18,500	15,000									
„ „	Local Board	24 „	7,500	12 Oct.	–	–	–	–	–	–	3,500	2,500	–	1,500	
Macclesfield Union	Board of Guardians	24 „	5,530	25 Sept.	1,380	4,000	150								
„ „	„ „	23 Sept.	5,000	13 Oct.	–	5,000									
„ „	„ „	23 „	2,000	26 Feb.	–	–	–	–	–	2,000					
Middleton and Tonge	Improvement Commissioners	16 Oct.	6,000	17 Nov.	1,209	4,791									
Marple (Stockport)	Board of Guardians	21 Dec.	730	11 Jan.	–	730									
Manchester	City Corporation	16 „	25,000	11 „	–	–	–	–	–	–	25,000				
„	„	16 „	130,000	14 „	–	–	130,000								
Newton in Mackerfield	Improvement Commissioners	28 Jan.	9,000	5 Mar.	9,000										
„ „	„ „	28 „	1,000	11 „	–	–	–	–	–	–	–	–	1,000		
Over Darwen	Local Board	7 Sept.	2,000	28 Sept.	2,000										
„	„	16 Nov.	31,000	5 Dec.	8,300	22,700									
„	„	19 „	1,000	5 „	700	300									
Offerton (Stockport)	Board of Guardians	14 Sept.	200	28 Sept.	–	200									
„ „	„ „	25 Feb.	200	12 Mar.	–	200									
Oldham	Town Council	8 Sept.	18,000	28 Sept.	–	–	–	18,000							
„	„	23 Nov.	5,700	13 Jan.	–	–	–	5,700							
Oswaldtwistle	Local Board	15 Sept.	22,738	12 Oct.	3,000	2,138	17,600								
Preston	„	11 Aug.	28,500	24 Aug.	–	25,500	–	3,000							
„	„	7 Oct.	19,739	30 Oct.	3,141	16,598									
Poulton	„	13 „	4,500	31 Dec.											
Pennington	„	3 Feb.	11,685	19 Feb.	3,710	7,974									
Rochdale	Town Council	30 Dec.	5,000	14 Jan.	–	5,000									
Rusholme	Local Board	11 Feb.	3,000	29 Feb.	3,000										
Staleybridge	Town Council	29 Sept.	2,954	9 Oct.	2,954										
Skerton (Lancaster)	Board of Guardians	13 Oct.	600	31 Dec.	–	–	600								
Spotland (Rochdale)	„ „	5 Dec.	1,000	28 Feb.	–	1,000									
Stockport	Town Council	13 „	25,493	11 Jan.	25,493										
Salford	„	25 Jan.	40,000	3 Mar.	3,000	17,000									
Tintwistle (Ashton)	Board of Guardians	19 Oct.	400	30 Oct.	–	–	400								
Tyldesley	Local Board	11 Jan.	7,100	26 Jan	842	6,258									
Wigan	„	5 Sept.	30,200	21 Oct.	–	–	30,200								
„	„	16 Dec.	17,800	11 Jan.	–	17,800									
West Houghton (Bolton)	Board of Guardians	5 Dec.	1,560	19 Dec.	–	1,560									
Wheelton (Chorley)	„ „	7 „	700	19 „	–	700									
West Leigh	Local Board	3 Feb.	5,312	19 Feb.	2,712	2,600									
			1,147,865		229,558 17 6	555,082 2 6	230,718	29,050	9,538	14,493	28,500	13,375	10,332	2,218	5,000

TABLE II.—(REPORT, 7th April 1864.)

Return of Quantities of Work to be Carried Out under the Public Works Act, 1863.

NAME OF PLACE.	SEWERAGE WORKS.					STREET WORKS.				Total Length of Streets in Yards.	Road Works.	REMARKS.
	Total Length of Pipes. Diameter			Total Length of Brick Sewers. Diameters		Total Number of Superficial Yards of		Lineal Yards of				
	9 in. to 12 in.	12 in. to 20 in.	20 in. and upwards.	Under 2 ft. 6 in.	2 ft. 6 in. and upwards.	Paving.	Flagging.	Channelling.	Kerbstone.		Total Length of Works.	
Adlington (Chorley)	-	-	-	-	-	8,222	-	-	1,279	-	1,036	
Ashton-under-Lyne	-	-	441½	-	989	11,876	5,131	-	1,817	1,330½		
" "	-	552	-	14,126	1,253	192,262	69,296	720	29,709	16,256	16,520	
Ardwick (Manchester City)	3,480	4,212	-	-	1,040	40,072	16,800	-	8,400	6,319	8,352	
Accrington	7,894	-	-	-	-	73,752	36,349	21,216	21,216	10,608		
Bacup	2,308	5,310	-	593	2,526	12,222	8,148	-	4,074	2,037	2,037	
Bollington	342	626	-	-	-	-	-	-	-	-	2,546	
Bolton	3,986	-	3,635	10,173	503	109,279	57,825	18,380	18,380	9,190		
Brindle (Chorley)	-	-	-	-	-	-	-	-	-	-	1,050	
Blackburn	24,937	10,763	-	3,868	510	191,529	175,562	71,814	3,627	37,621		
Burnley	5,922	543	-	-	-	40,636	25,116	11,593	11,593	6,474		
Bury	8,000	-	-	5,200	-	67,533	30,000	5,673½	5,673½			
Bredbury (Stockport)	-	-	-	-	-	-	-	-	-	-	800	Estimated.
Broughton (Salford)	3,966	2,158	-	-	1,115	2,723	1,850	13,841	3,038	6,732	-	Excavating, 60,000 cubic yards; asphalting, 5,589; macadamizing, 3,390.
Chorley (Cheshire)	-	-	-	2,100	2,100							
Cuerdon (Chorley)	-	-	-	-	-	-	-	-	-	-	-	46 A. 2 R. 1 P. (land drainage).
Chorley	968	220	-	-	-	50,604	7,384	-	8,735	6,144	2,022	
Charnock Richard (Chorley)	-	-	-	-	-	2,440	-	-	610	-	610	
Chorlton (Manchester)	-	-	-	-	-	58,670	38,521	-	10,478	6,860		
Cheetham (Manchester)	-	-	-	-	-	46,620	10,318	-	1,485	4,247	4,247	
Dukinfield	730	626	505	276	940	14,449	8,137	-	3,290	1,962	452	
Denton	-	2,125	-	-	943							
"	328	-	-	-	-	2,414	2,410	996	996	308		
Darcy Lever (Bolton)	-	166	666	-	-	9,316	-	200	200	-	1,950	
Didsbury (Chorlton)	-	590	-	-	5,200							
Droylsden	-	170	-	470	1,360							
Didsbury (Chorlton)	-	590	-	-	5,200							
Edgworth (Bolton)	-	-	-	-	-	1,890	-	-	378	-	1,500	
Failsworth	-	1,475	-	-	-	12,702	8,280	3,456	3,456	2,795		
Farnworth	-	517	-	4,826	4,017	36,114	28,588	12,120	12,120	6,060		
Glossop	-	-	-	-	-	-	-	-	-	-	-	Construction of waterworks, cultivating 66 A. 3 R. 0 P. of moorland, and draining 157 A. 2 R. 35 P.

Great Harwood	6,278	1,568	890	- -	- -	16,904	8,452	- -	4,226	2,113		
Gorton	2,118	414	250	2,296	4,172	44,448	30,832	- -	11,435	6,966		
Hazel Grove (Stockport)	185	85										
Hurst	80	440	- -	- -	270	3,408	2,005½	1,002½	1,002½	700		
Harwood (Bolton)	-	160	- -	- -	- -	13,953	- -	- -	1,981			
Heaton Norris (Stockport)	1,104	1,903	- -	1,067								
Horwich	-	-	- -	- -	- -	10,266	- -	- -	969	- -	1,532	
Hyde	-	1,094	- -	- -	4,240							
Little Lever (Bolton)	-	-	- -	942	- -	10,491	- -	- -	- -	- -	269	
Lancaster	-	-	- -	- -	- -	- -	- -	- -	- -	- -	- -	Construction of waterworks.
Macclesfield (Borough)	2,500	8,361	- -	150	4,428	51,352	25,118	15,404	13,481	7,702		
Macclesfield Union	-	-	- -	- -	- -	10,000	- -	- -	- -	- -	21,120	Estimated.
" "	—											
Middleton and Tonge	3,103	610	600	- -	- -	7,000	17,300	5,500	5,500	3,833	3,833	
Marple (Stockport)	-	-	- -	- -	- -	- -	- -	- -	- -	- -	520	Estimated.
Manchester	—											
Newton-in-Mackerfield	2,255	2,460	- -	3,960	2,130	- -	- -	22,240	22,240	12,420	- -	106,050, macadam. 44,480, footways.
Over Darwen	7,005	6,623	- -	- -	1,661	48,570	43,499	21,100	22,765	15,274	18,076	
Offerton (Stockport)	-	-	- -	- -	- -	- -	- -	- -	- -	- -	517	
Oldham	—											
"	—											
Oswaldtwistle	2,796	1,210	950	- -	- -	- -	- -	- -	- -	- -	1,069	
Pennington	2,297	1,731	- -	371½	834	22,671	11,563	730	6,529	3,560		
Preston	12,092	947	- -	- -	54	242,461	9,460	53,708	52,048	29,257	816	14,580 square yards of macadam in addition. 15,600 square yards of macadam in addition, or paving in streets.
Poulton	-	-	- -	- -	- -	- -	- -	- -	- -	- -	- -	
Rochdale	126	235	- -	- -	- -	7,358	3,266	669	2,246	790	669	Construction of waterworks.
Rusholme	-	-	- -	- -	2,350							
Salford	2,268	-	- -	4,834	607	36,500	18,799	11,774	11,592	5,980	- -	Forming bed, 38,521 yards. Excavating, 29,988 yards.
Staleybridge	-	-	1,568	- -	854							
Skerton (Lancaster)	-	-	- -	- -	- -	- -	- -	- -	- -	- -	- -	Construction of waterworks.
Spotland (Rochdale)	-	-	- -	- -	- -	5,625	- -	2,500	2,500	- -	1,250	
Stockport	14,326	23,799	- -	2,217	4,751	115,004	66,110	- -	33,272	16,904		
Tintwistle (Ashton)	-	-	- -	- -	- -	- -	- -	- -	- -	- -	- -	Construction of waterworks.
Tyldesley	1,264	-	- -	710	- -	22,200	11,880	4,944	4,750	2,500		
Wigan	-	-	- -	- -	- -	34,466½	25,846	11,134	11,134	6,429		
West Houghton (Bolton)	-	-	- -	- -	- -	529	25,846	1,403	1,403	- -	2,340	
Weelton (Chorley)	-	-	- -	- -	- -	2,915	- -	- -	733	- -	583	
West Leigh	2,360	1,736	- -	181½	508	12,900	2,920	- -	3,180	2,150	—	
	125,233	83,529	9,505½	58,446	49,355	1,704,346½	806,763½	312,118	363,541	241,521½	99,666	

TABLE III.—Public Works (Manufacturing Districts) Act, 1863.

Return of Work and Labour for the Week ending 26 March 1864.

NAME OF BOROUGH, TOWNSHIP, OR UNION.	Total Number of Men Employed.		Number Employed at Piece or Measured Work.	Number Employed		Total Amount of Wages Paid.	BY WHOM PAID.	Number of Operatives Earning per Week,			Average Weekly Earnings of Factory Operatives.	REMARKS.
	Skilled.	Factory Operatives.		As regular Day Labourers.	At Short Time for Relief.			4 *s.* and under 10 *s.*	10 *s.* and under 15 *s.*	15 *s.* and under 25 *s.*		
						£. *s.* *d.*						
Adlington (Chorley)	–	–	–	–	–	– –	–	–	–	–	–	These works are expected to commence early next month.
Ashton-under-Lyne	90	129	83	136	–	169 8 4	Corporation	24	32	110	14 *s.*	
Ardwick and Beswick	18	10	2	17	9	20 2 –	„	–	2	7	16 *s.*	
Accrington	8	40	–	30	40	25 – –	Contractors	–	–	30	–	Wages estimated.
Bollington	–	–	–	–	–	– –	–	–	–	–	–	Works only commenced this week.
Bolton	56	270	228	42	–	207 8 7	Corporation	71	199	–	220 at 12 *s.* 7 *d.* 27 at 10 *s.* 1 *d.* 23 at 10 *s.* 10 *d.*	
Brindle (Chorley)	2	16	–	15	3	7 17 6	Guardian	11	6	1	8 *s.* 9 *d.*	
Blackburn	201	630	301	472	58	617 1 1	Corporation and Relief Committee.	59	325	246	178 at 13 *s.* 9 *d.* 301 at 13 *s.* 81 at 13 *s.* 8 *d.* 12 at 14 *s.* 58 at 10 *s.*	
Burnley	45	38	8	77	–	58 3 –	Corporation and Contractor	–	–	57	35 at 15 *s.* 3 at 17 *s.*	
Bury	27	–	–	16	–	16 9 3	Commissioners.					
Bredbury (Stockport)	1	51	–	51	–	31 16 –	Board of Guardians	–	42	9	2 *s.* 2½ *d.* per day.	
Broughton (Salford)	54	63	29	88	–	77 16 11	Corporation of Contractors	9	35	73	37 at 16 *s.* 1 at 17 *s.* 25 at 13 *s.*	The factory operatives have worked well and cheerfully, and some of them have earned 3 *s.* 6 *d.* and 4 *s.* per day at the ordinary prices for piece-work.
Bacup	–	–	–	–	–	– –	–	–	–	–	–	Works not yet commenced.
Chorley (Cheshire)	38	6	–	44	–	51 – –	Contractor	–	–	6	21 *s.*	
Cuerden (Chorley)	5	39	43	1	–	26 17 –	Board of Guardians	–	39	5	11 *s.* 7 *d.*	This average is for the whole of the operatives, and comprises some very old men and youths; most of the men earn on an average 14 *s.* to 15 *s.* per week.
Chorley	21	15	11	3	–	27 4 4	Chorley Commissioners	–	1	14	15 *s.* 10 *d.*	Only worked five days, Good Friday being a holiday.
Charnock Richard	–	–	–	–	–	– –	–	–	–	–	–	Works not yet commenced.
Charlton-upon-Medlock	–	–	–	–	–	– –	–	–	–	–	–	No return.
Cheetham (Manchester)	–	–	–	–	–	– –	–	–	–	–	–	None employed.

Dukinfield	12	56	–	68	–	38 1 7½	Local Board	6	47	10	11 *s.* 6 *d.*	Five under 4 *s.*: only worked five days this week.
Denton	12	53	–	65	–	34 15 4½	„	2	16	22	15 *s.*	Not made a full week.
Darcy Lever (Bolton)	4	29	–	33	–	17 2 –	Board of Guardians	22	3	4	10 *s.*	
Didsbury (Chorlton)	–	–	–	–	–	–		–	–	–	– – –	All skilled labourers; number not given.
Droylsden	–	–	–	–	–	–		–	–	–	– – –	Works not yet commenced.
Edgworth (Bolton)	4	3	7	–	–	4 16 –	Contractor	–	3	4	—	
Farnworth	11	31	7	35	–	22 10 –	Contractors	4	23	14	14 *s.* 6 *d.*	
Glossop	57	308	313	52	–	201 18 2	Corporation	107	145	39	29 at 7 *s.* 21 at 9 *s.* 11 at 9 *s.* 11 *d.* 27 at 10 *s.* 3 *d.* 19 at 10 *s.* 6 *d.* 87 at 10 *s.* 9 *d.* 21 at 12 *s.* 1 *d.* 31 at 12 *s.* 2 *d.* 59 at 12 *s.* 7 *d.* 3 at 16 *s.* 8 *d.*	
Great Harwood	11	15	–	26	–	15 8 4	Local Board	5	10	–	10 *s.* 5½ *d.*	
Garswood Estate	–	–	–	–	–	–		–	–	–	– – –	Works not yet commenced.
Gorton	–	–	–	–	–	–		–	–	–	– – –	Works not yet commenced.
Hazel Grove (Stockport)	10	38	25	62	–	27 6 –	Board of Guardians	2	56	5	2 *s.* (per day.)	
Hurst	–	–	–	–	–	–		–	–	–	– – –	No works in this district.
Harwood (Bolton)	4	13	10	7	–	16 11 4	Board of Guardians	–	13	–		
Horwich (Bolton)	1	10	2	9	–	10 6 –	„	4	6	–		
Heaton Norris (Stockport)	1	25	41	30	–	9 17 8	„	–	–	–	1 *s.* 8¾ *d.*	All measured work.
Little Lever (Bolton)	3	11	–	3	11	4 12 8	„	10	1	–	—	
Lancaster	–	–	–	–	–	–		–	–	–	– – –	Works not yet commenced.
Macclesfield (Borough)	53	64	59	58	–	70 18 6½		67	6	44	—	
Macclesfield (Union)	18	34	40	12	–	25 2 –		20	26	6	—	
Middleton and Tonge	21	18	–	39	–	34 6 –	The Commissioners	–	7	31	15 at 14 *s.* 10 *d.* 3 at 17 *s.*	
Marple	6	65	41	30	–	39 1 –	Board of Guardians	1	8	21	2 *s.* 5¼ *d.*	All measured work.
Manchester	6	42	48	–	–	23 2 3	Contractors	–	–	–	15 *s.* 6 *d.*	
Newton-in-Mackerfield	–	–	–	–	–	–		–	–	–	– – –	Works not yet commenced.
Over Darwen	17	34	3	34	–	32 3 4½	Contractor	–	34	–	13 at 10 *s.* 9 *d.* 21 at 11 *s.* 1 *d.*	
Carried forward	817	2,156	1,301	1,555	121	1,964 2 4		424	1,085	758		

TABLE III.—Return of Work and Labour for the Week ending 26 March 1864—*continued.*

NAME OF BOROUGH, TOWNSHIP, OR UNION.	Total Number of Men Employed.		Number Employed at Piece or Measured Work.	Number Employed		Total Amount of Wages Paid.	BY WHOM PAID.	Number of Operatives Earning per Week,			Average Weekly Earnings of Factory Operatives.	REMARKS.
	Skilled.	Factory Operatives.		As regular Day Labourers.	At Short Time for Relief.			4 *s.* and under 10 *s.*	10 *s.* and under 15 *s.*	15 *s.* and under 25 *s.*		
						£. *s.* *d.*						
Brought forward	817	2,156	1,301	1,555	121	1,964 2 4		424	1,085	758		
Offerton	1	16	16	–	–	10 10 –	Board of Guardians	–	–	–	2 *s.*	All measured work.
Oldham	63	169	126	106	–	176 14 9	Town Council	8	51	173		160 men represent 777 individuals, or 4·85 per man.
Oswaldtwistle	–	–	–	–	–			–	–	–		Works not yet commenced.
Preston	104	468	48	152	–	257 10 9	Board of Health, Corporation, and Board of Guardians.	368	171	26	48 at 12 *s.* 30 at 13 *s.* 18 at 13 *s.* 7 *d.*	7 skilled, &c., and 629 factory operatives employed, but not under this Act.
Poulton	–	–	–	–	–			–	–	–		Works not yet commenced.
Pennington	–	–	–	–	–			–	–	–		Works not yet commenced.
Rochdale	7	153	–	–	–	93 6 9	Corporation	–	153	7	133 at 13 *s.* 9 *d.* 20 at 14 *s.* 6 *d.*	
Rusholme	–	–	–	–	–			–	–	–		Works not yet commenced.
Royton	1	7	7	1	–	1 16 8		–	–	8		This being our first week in commencing this work, the men have only worked two days.
Stalybridge	55	78	78	39	–	109 14 6		–	13	120	16 *s.* 6 *d.*	
Skerton (Lancaster)	–	–	–	–	–			–	–	–		Works not yet commenced.
Spotland (Rochdale)	–	–	–	–	–			–	–	–		Works only just commenced.
Stockport	38	160	80	118	–	138 1 7	Local Board	61	85	52	—	
Salford	159	57	57	159	–	158 8 3	Contractor	–	–	57	15 *s.* 8 *d.*	
Tintwistle	2	29	9	22	16	11 2 8½	Guardians	23	3	5	—	
Tyldesley	10	14	–	–	–	9 10 9	Local Board	14	7	3	—	
Wigan	131	117	26	222	–	234 5 4½	Board of Health	–	34	83	40 at 14 *s.* 11 *d.* 77 at 15 *s.*	
West Houghton (Bolton)	15	5	–	16	4	11 1 2	Board of Guardians	—				
Wheelton (Chorley)	–	6	–	6	–	1 4 –	" "	6	–	–	4 *s.*	These men have only been partially employed; works not fairly commenced.
West Leigh	—											
	1,403	3,435	1,748	2,396	141	3,177 9 7		904	1,602	1,292		

MANUFACTURING DISTRICTS ACT (1863).

COPY of a REPORT, made by *Robert Rawlinson*, Esq., Civil Engineer, to the President of the Poor Law Board, and dated 7th April 1864, on the subject of the PUBLIC WORKS (MANUFACTURING DISTRICTS) ACT, 1863.

(*Mr. Villiers.*)

Ordered, by The House of Commons, *to be Printed*,
21 *April* 1864.

225.

Under 2 *oz.*

PUBLIC WORKS (MANUFACTURING DISTRICTS) ACT, 1863.

RETURN to an Order of the Honourable The House of Commons, dated 13 July 1864;—*for*,

COPY "of REPORT made by *Robert Rawlinson*, Esquire, C.E., to the Right Honourable *C. P. Villiers*, M.P., President of the Poor Law Board, on the subject of the PUBLIC WORKS (MANUFACTURING DISTRICTS) ACT, 1863, and dated the 5th day of July 1864."

Poor Law Board,
13 July 1864.

HUGH OWEN,
Chief Clerk.

REPORT of *Robert Rawlinson*, Esq., Civil Engineer, to the Right Honourable *C. P. Villiers*, M.P., President of the Poor Law Board.

Office of Public Works, St. Peter's-square, Manchester,
5 July 1864.

Sir,

THE power given to the Poor Law Board by the 20th section of the Public Works (Manufacturing Districts) Act, 1863, to order loans to the aggregate amount of 1,500,000 *l.*, expired on the 1st instant, when the total sum of the loans, so ordered, amounted to 1,499,883 *l.*

Table I. appended to this Report, shows the boroughs, townships and districts which have made application for loans; the local authority from which the application issues; the date of the application, the separate amount of loans ordered by the Poor Law Board, and date of the Board's order, together with a statement of the estimated cost of the various public works in the execution of which it is proposed to expend loans obtained under the provisions of this Act.

Table II. shows the quantities and descriptions of the different public works so undertaken, in yards, miles, and acres, respectively.

Table III. shows the number of persons (distinguishing the factory operatives from skilled labourers) who were employed upon the public works at the date (25th June) of my last monthly return.

Table IV. shows the instalments advanced to the local authorities in respect of 126 loans up to the present date, amounting to 426,059 *l.*, and also the residue of money yet remaining to be advanced, which amounts to 1,037,824 *l.*

Table V. contains a list of applications which have been made, but which cannot be granted unless a sufficient sum of money is placed at the disposal of the Loan Commissioners for the purposes of this Act, and the borrowing powers are extended in point of time.

With reference to the character of the works already undertaken, the great bulk of the expenditure is for sewerage and street improvement works, including the formation, paving, flagging, and channeling of streets. Of the 1,499,883 *l.* ordered by the Board 315,267 *l.* is for the former, and 782,846 *l.* for the latter class of works; amounting together to 1,098,113 *l.* or 74 per cent. of the total sum. The length of the sewerage works thus undertaken is 463,527½ lineal yards, or 263⅓ miles. The area of paving and street works undertaken in respect of the above-mentioned sum, is 3,305,052 square yards; or about 683 acres; the length of the streets and roads being 445,514½ lineal yards, or 253 miles.

These tables include almost every township of importance in the cotton manufacturing districts, there being but few which have not undertaken public works through the provisions of this Act. But the already accomplished benefits of the Public Works Act are not to be determined by the actual amount of labour afforded to the distressed operatives, neither by the extent of works com-

pleted, nor by the sum of money as yet expended. I am assured, by constant communication with every portion of the district, that these works have been the means of preventing pauperism to an extent equalling near treble the numbers actually engaged upon them, simply because employment upon these works has been offered to all able-bodied applicants for relief.

To a considerable degree, also, the public works have acted as a training school for out-door labourers. Numbers of men who have been employed upon these works have thus received an introduction to out-door labour, and have subsequently obtained work in other quarters. The health and strength of the men engaged upon these works has been so improved, that whereas, at one time, it was never difficult to distinguish between factory operatives and regular labourers, persons of the greatest experience are now unable to tell one from the other by their physical appearance.

I have great pleasure in reporting with reference to the men engaged upon the works, that their general conduct has been exceedingly good; that disorderly proceedings have been of very rare occurrence, and have been usually confined to individuals. I am also very happy to be able to state that no fatal accident has occurred in the execution of these public works, a circumstance which I consider attests the intelligence of the workmen, and reflects great credit on the local surveyors who have directed the progress of the various undertakings.

It has been found by careful inquiry that the men engaged upon the public works have usually four or five dependents (wife and children), and that in the quarries throughout the district very large numbers of men have been employed in getting and conveying stone, of which it is estimated that not less than 300,000 tons have been quarried for use in the works already completed.

The vigour and confidence with which the local authorities throughout the district have at length undertaken public works of permanent utility and sanitary improvement have exceeded my most sanguine expectations. Many of the chief towns of the district will be remodelled. In Blackburn, where public works afforded employment to nearly 1,000 operatives, who were thereby enabled to maintain themselves and their families during the whole of last winter, 36,650 *l.* has been already expended; 18,086 lineal yards of sewers have been constructed, and 51,385 superficial yards of paving and flagging provided and laid down; the public park has been greatly improved; the bed of the river, which was in a very foul condition, has been cleansed and pitched with stone; and some miles of streets have been reformed.

In Bolton 250 factory operatives have been employed for some months past in constructing a large reservoir; while immediately within the borough, 3,119 lineal yards of sewers have been constructed, and 16,263 square yards of paving and flagging laid down in streets, of which the total length exceeds two miles.

In Ashton-under-Lyne, where there are still nearly 6,000 unemployed cotton operatives, owing to the manufactures of this borough being chiefly composed of American cotton, 4½ miles of streets have already been renovated; 4,384 lineal yards of main sewers have been constructed, and 38,827 square yards of paving and flagging provided and laid down.

In Oldham, nearly 200 factory operatives have been employed during the winter, making a public park, and 4,000 lineal yards of sewers and 7,000 square yards of paving and flagging have been completed.

In Wigan, 10,000 *l.* has been expended (chiefly in labour) in constructing water works, and 4,500 *l.* in street improvements; 11,000 square yards of paving and flagging having been completed.

In Stockport, there are 273 factory operatives now engaged upon main sewerage and street works which have been undertaken and partially executed.

In and around Glossop, there are upwards of 400 operatives now engaged upon the public works, representing a population of nearly 2,000 persons. A large majority of these men are employed upon works which the Board of Guardians are executing upon Lord Edward Howard's estate, whose liberal and humane efforts to provide labour and wages for the distressed population of Glossop have been very conspicuous and most successful.

These are but seven of the 78 places wherein the Act is in operation, and in which works have been undertaken, but they will serve as examples of the whole number.

With reference to the proposed extension of the Act, there are several considerations which I should desire to urge upon your attention.

First,

First, as to employment in the cotton factories, and the future prospects of the operatives in this respect. During the last three months, though employment has increased, this increase has been concurrent with a rise in the price of cotton. The best qualities of raw cotton are now dearer than at any previous time, and there is no prospect of a material fall in price until the crop of this year comes forward; but the stocks of manufactured goods, both at home and abroad, are now so low, that it is not probable, under any circumstances, that the numbers unemployed will again approach those of last winter, although the present very high price of cotton will render a general resumption of production impossible, and if the aspect of the war in America should change, and the struggle approach a settlement, there would most probably be a temporary and extensive cessation of employment in the cotton factories. Manufacturing production is much embarrassed by conflicting reports as to the quantity of cotton now stored in the Southern States; the estimates varying from 3,000,000 bales to 1,000,000 bales. If the latter was known to be the correct estimate, manufacturers would feel more independent of the contingencies of the American war.

Under these circumstances, I cannot but think it very desirable that every legitimate provision should be made to meet any increase of indigence which may occur during the ensuing autumn and winter. The number of able-bodied men now out of work is very greatly reduced from what it was at the date of my last report, and in several parts of the district there is already an unsatisfied demand for weavers. But in addition to the uncertainty of employment in the factories, it is to be remembered that large numbers are now engaged in out-door occupations (other than the public works), which will fail them on the approach of winter.

It is very true that there is a large portion of the sum already allotted which is yet unexpended; but, as stated, in a former report, considerable sums are due for materials. In the case of large towns, most of the local authorities in them have borrowed as much as they have deemed expedient or necessary.

But there are several districts, which after encountering much local opposition, and, in some cases, after unavoidable delays, have succeeded in forming Boards under the provisions of the Local Government Act 1858, but which could not lodge their applications and plans with the Poor Law Board before those already received had absorbed the whole of the 1,500,000 *l.* set apart for the purposes of this Act. These Local Boards have generally been formed for the express purpose of taking advantage of the provisions of the Public Works Act, and I submit, both as a question of employment for the operatives in their neighbourhood, and for the permanent and sanitary benefits to be derived from the execution of the proposed works, that the case of these Local Boards is worthy of the consideration of Parliament.

Among the names of places in the Schedule of applications contained in Table V., annexed to this Report, several towns are included, to which considerable loans have been already allotted. These are, for the most part, great centres of distress, where the numbers unemployed are even now considerable, and may seriously increase.

In arranging for the proposed extension of the Public Works Act, there is one provision which I should especially recommend you to make, and this has reference to Boards of Guardians. I need hardly inform you that these bodies are not possessed of any borrowing powers for the execution of public works, except under the special provisions of this Act. And you will observe from Table I. of this Report, that Loans made to Boards of Guardians have usually been for small sums, amounting, but very rarely in respect of any one township, to 2,000 *l.*; many of them being under 500 *l.* Some of these Loans have been entirely expended; of others, a large portion has already been laid out, and in most cases, they have been advanced to rural townships, where but for the small public works, executed by means of these funds, the unemployed population of the village would have been living as paupers during the whole of last winter. The expenditure, in reference to public works, by the Boards of Guardians, has been in every respect most satisfactory. Except in very scarce instances, the landowners have given the land required for widening and improving of parish roads; and, in most cases, the guardians' expenditure in unskilled labour has amounted to 75 per cent. of the loans. Applications from several of these bodies, in all probability will not be made unless the rate of pauperism should increase

considerably in the latter part of the year. But looking to the circumstances above mentioned, I should strongly recommend that in any further sum to be set apart for the purposes of this Act, not less than 30,000 *l.* should be included, in order to meet the possible claims of Boards of Guardians, and this sum I have placed to them in the schedule.

In the event of a further sum, to the amount contemplated, being devoted to the purposes of this Act, I have a confident opinion that if the cotton trade should revive as soon as is generally anticipated, the Public Works Loan Commissioners will not be called upon to advance more than two-thirds of the amount, and probably not so much.

The public works undertaken in Lancashire will, when executed, promote sanitary arrangements to an extent which it is not possible to describe fully in this report. Roads have been improved, and will be further improved; streets have been formed, sewered, paved, and many others will be formed, sewered, and paved. Houses will be drained, and rivers, flowing through the midst of dense masses of populations, will be cleansed and permanently improved, public parks and recreative grounds will be formed, old and crowded graveyards, in the midst of cottages, have been closed, and suburban cemeteries will be formed; each such cemetery having the character of a public park, as at Chorley and other places. Waterworks have been improved, and, if the additional loan is granted, new waterworks will be undertaken and executed.

The immediate effect has been to create local energy in devising and promoting works of public and of social utility, which works, when executed, offer means for additional private improvements equally useful.

By the forming, sewering, paving, and flagging of streets local traffic is facilitated, and acres of mud and foul street areas in the midst of dwelling-houses are converted into clean roads; main sewers remove surface and subsoil water, and so prevent injurious evaporation in a climate naturally damp; house-drains carry off waste water and soil refuse at once from the vicinity of cottages, and substitute cleanliness for dirt, comfort for discomfort; waterworks allow of water being delivered at "constant service" within each cottage. Experience shows that these advantages are so much appreciated by the factory operatives, that a preference is given to houses so improved, and landlords generally are thus compelled to adopt and introduce house drains, and a water supply. The direct effects are to remove sewage, cesspit matter, surface dirt, and wet, and tainted well water: causes known by investigation to engender disease.

The proposed additional loans cannot, however, be made unless the Public Works Act is renewed, and the amount to be advanced increased, as recommended in this Report.

I have, &c.
(signed) *Robert Rawlinson.*

P.S.—Since writing the foregoing Report, I have received a memorandum of the works executed at Blackburn, a copy of which I append for your information.

R. R.

TABLE I.—(REPORT, 7th JULY, 1864).

PUBLIC WORKS (MANUFACTURING DISTRICTS) ACT, 1863.

LIST of BOROUGHS, TOWNSHIPS, and DISTRICTS which have made Application for LOANS, &c.

NAME OF PLACE.	Local Authority.	Date of Application.	Amount of Loan ordered by the Poor Law Board.	Date of Board's Order.	For Sewerage Works.	Road and Street Improvements.	Water Supply.	Public Parks and Recreation Grounds.	Cleansing, Embanking, and Pitching Rivers, &c.	Land Drainage and other Agricultural Works.	Cemeteries.	Erection or Extension of Market Places.	Gas Works.	Street Bridges.	Public Baths.
			£.		£. s. d.	£. s. d.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Accrington	Local Board	26 Sept.	3,000	10 Oct.	3,000 – –										
,,	,,	23 Nov.	24,200	5 Dec.	429 – –	23,771 – –									
,,	,,	7 Jan.	11,900	29 Jan.	– –	2,500 – –	–	– –	– –	– –	– –	9,400			
Adlington (Chorley)	Board of Guardians	8 Sept.	1,900	21 Sept.	– –	1,900 – –									
Ashton-under-Lyne	Town Council	23 ,,	6,343	9 Oct.	3,760 – –	2,583 – –									
,, ,,	,,	27 Feb.	59,489	11 March	10,246 – –	49,243 – –									
Ardwick (Manchester)	Corporation	16 Dec.	30,000	9 Jan.	4,000 – –	26,000 – –									
Atherton	Local Board	27 May	5,216	20 June	1,063 – –	4,153 – –									
Bacup	Local Board	5 March	14,600	24 March	10,040 – –	3,060 – –	–	– –	1,500						
Bedford	,,	26 ,,	10,893	11 April	4,543 – –	6,350 – –									
Blackburn	Town Council	12 Aug.	78,300	19 Aug.	13,750 – –	59,512 – –	–	– –	5,038						
,,	,,	13 Oct.	65,825	28 Oct.	14,470 – –	45,005 – –	–	1,350	– –	– –	– –	–	–	–	5,000
Bollington	Local Board	20 Aug.	9,859	31 Aug.	2,000 – –	1,139 – –	–	– –	– –	– –	– –	–	6,720		
Bolton	Town Council	19 Sept.	55,000	5 Oct.	9,912 – –	30,370 – –	10,000	1,000	3,000	– –	– –	–	–	718	
,,	,,	11 March	66,000	29 April	13,582 – –	52,418 – –									
,,	,,	11 ,,	4,934	10 May	– –	– –	–	– –	– –	– –	– –	4,934			
Bowdon	Local Board	17 May	2,750	9 June	2,750 – –										
Bradford	,,	30 April	5,000	17 ,,	– –	4,500 – –	–	– –	– –	– –	– –	–	–	500	
Bredbury (Stockport)	Board of Guardians	30 Dec.	400	11 Jan.	– –	400 – –									
,,	,,	25 April	1,840	18 May	1,840 – –										
Brindle (Chorley)	,,	17 Sept.	1,200	5 Oct.	– –	1,200 – –									
Broughton (Salford)	Town Council	25 Jan.	9,500	4 March	4,250 – –	5,250 – –									
,,	,,	25 ,,	3,100	2 May	– –	3,100 – –									
Burnley	,,	24 Oct.	37,800	28 Nov.	– –	17,060 – –	18,728	– –	– –	– –	– –	–	2,012		
Bury	Improvement Commissioners	27 ,,	33,259	11 March	10,150 – –	23,109 – –									
,,	,, ,,	27 ,,	15,000	29 June	– –	– –	–	– –	– –	– –	15,000				
Charnock, Richard	Board of Guardians	21 Nov.	1,200	2 Dec.	– –	1,200 – –									
Cheadle (Bulkeley)	,, ,,	20 April	1,802	25 May	1,802 – –										
,, (Moseley)	,, ,,	20 ,,	698	25 ,,	698 – –										
Chorley (Cheshire)	Local Board	8 Sept.	2,500	9 Oct.	2,500 – –										
,, ,,	,,	9 Oct.	10,000	30 ,,	– –	– –	10,000								
,, ,,	Improvement Commissioners	2 Nov.	14,250	21 Nov.	– –	14,250 – –									
Chorlton (Manchester)	City Corporation	16 Dec.	13,000	11 Jan.	– –	13,000 – –									
,, ,,	,,	12 March	4,000	13 May	1,000 – –	3,000 – –									
Cheetham ,,	,,	16 Dec.	18,260	9 Jan.	– –	18,260 – –									
Clayton-le-Moors	Local Board	15 March	10,709	9 April	4,961 – –	5,748 – –									
Crompton	,,	7 May	2,330	9 June	– –	2,330 – –									
Cuerden (Chorley)	Board of Guardians	8 Sept.	750	5 Dec.	– –	– –	–	– –	– –	750					

TABLE I.—List of Boroughs, Townships, and Districts which have made Application for Loans, &c. – *continued.*

NAME OF PLACE.	LOCAL AUTHORITY.	Date of Application.	Amount of Loan ordered by the Poor Law Board.	Date of Board's Order.	For Sewerage Works.	Road and Street Improvements.	Water Supply.	Public Park and Recreation Grounds.	Cleansing, Embanking and Pitching Rivers.	Land Drainage and other Agricultural Works.	Cemeteries.	Erection or Extension of Market Places.	Gas Works.	Street Bridges.	Public Baths.
			£.		£. s. d.	£. s. d. (Estimated.)	£	£.	£.	£.	£.	£.	£.	£.	£.
Darcy Lever (Bolton)	Board of Guardians	6 Oct.	1,400	30 Oct.	370 – –	1,030 – –									
Denton	Local Board	11 Sept.	2,222	30 Sept.	2,222 – –										
,,	,,	19 Jan.	2,035	29 Jan.	535 – –	1,500 – –									
Didsbury (Chorlton)	Board of Guardians	19 Oct.	7,500	30 Oct.	7,500 – –										
Droylsden	Local Board	22 Jan.	2,800	9 Feb.	2,500 – –	– –	–	– –	– –	– –	– –	–	300		
,,	,,	30 Mar.	11,421	14 Apr.	3,564 – –	7,357 – –	–	– –	– –	– –	– –	–	–	500	
Dukinfield	,,	13 Aug.	2,010	24 Aug.	578 – –	1,432 – –									
,,	,,	28 ,,	9,000	21 Sept.	2,495 – –	6,505 – –									
Edgworth (Bolton)	Board of Guardians	29 Sept.	1,500	12 Oct.	– –	1,500 – –									
Euxton (Chorley)	,,	20 May	566	22 June	– –	566 – –									
Failsworth	Local Board	18 Mar.	6,500	5 Apr.	1,090 – –	4,635 – –						(Offices.)			
Farnworth	,,	8 Jan.	17,500	26 Jan.	6,400 – –	11,100 – –	–	– –	– –	– –	– –	475	300		
Glossop	Board of Guardians	24 Aug.	3,500	18 Sept.	– –	– –	1,540	– –	– –	1,960					
,,	,,	30 Dec.	1,138	5 Apr,	– –	1,138 – –									
,,	,,	30 ,,	5,317	12 Feb.	– –	2,134 – –	–	– –	– –	3,183					
,,	,,	3 June	5,092	25 June	– –	1,370 – –	1,122	– –	– –	2,600					
,,	,,	3 ,,	1,354	25 ,,	– –	1,354 – –						(Offices.)			
Gorton	Local Board	15 Feb.	25,000	1 Mar.	5,600 – –	18,400 – –	–	– –	– –	– –	– –	1,000			
Great Harwood	,,	27 Nov.	8,000	29 Dec.	3,000 – –	5,000 – –									
Halliwell (Bolton)	,,	14 May	3,250	14 June	2,000 – –	1,250 – –									
Harwood (Bolton)	Board of Guardians	27 Oct.	1,614	12 Nov.	– –	1,614 – –									
Hazel Grove (Stockport)	,,	9 Sept.	2,000	30 Sept.	2,000 – –										
,, ,,	,,	13 Apr.	900	25 June	900 – –										
,, ,,	,,	14 ,,	800	23 ,,	800 – –										
Heaton Norris (Stockport)	,,	20 Jan.	2,583	3 Mar.	2,583 – –										
Horwich (Bolton)	,,	4 Nov.	1,600	18 Nov.	– –	1,600 – –									
Hurst	Local Board	16 Oct.	1,000	31 Oct.	500 – –	500 – –									
Hulme (Manchester)	City Corporation	12 Mar.	7,600	13 May	1,728 – –	5,872 – –									
Hyde	Local Board	8 ,,	14,200	28 Mar.	14,200 – –										
,,	,,	19 May	14,790	22 June	3,300 – –	11,490 – –									
Lancaster	,,	6 Oct.	7,000	31 Dec.	– –	– –	7,000								
Little Lever (Bolton)	Board of Guardians	29 Sept.	1,670	9 Oct.	536 – –	1,134 – –									
Macclesfield (Borough)	Local Board	24 Aug.	33,500	14 Sept.	18,500 – –	15,000 – –									
,, ,,	,,	24 ,,	7,500	12 Oct.	– –	– –	–	– –	– –	– –	3,500	2,500	–	1,500	
,, (Union)	Board of Guardians	24 ,,	5,530	25 Sept.	1,380 – –	4,000 – –	150								
,, ,,	,,	23 Sept.	5,000	13 Oct.	– –	5,000 – –									
,, ,,	,,	23 ,,	2,000	26 Feb.	– –	– –	–	– –	– –	2,000					
Manchester	City Corporation	16 Dec.	25,000	11 Jan.	– –	– –	–	– –	– –	– –	25,000				
,,	,,	16 ,,	130,000	14 ,,	– –	– –	130,000								
Marple (Stockport)	Board of Guardians	21 ,,	730	9 ,,	– –	730 – –									
,, ,,	,,	24 May	1,400	14 June	– –	1,400 – –									
Middleton and Tonge	Improvement Commissioners	16 Oct.	6,000	17 Nov.	1,209 – –	4,791 – –									

Newton in Mackerfield	" "	28 Jan.	9,000	5 March	9,000													
"	" "	28 "	1,000	11 "	-	-	-	-	-	-	-	-	-	-	-	1,000		
"	" "	28 "	3,620	7 May	-	-	3,620											
"	" "	28 "	6,880	24 "	3,000		3,880											
Offerton (Stockport)	Board of Guardians	14 Sept.	200	28 Sept.	-	-	200											
" "	"	25 Feb.	200	12 March	-	-	200											
Oldham	Town Council	8 Sept.	18,000	28 Sept.	-	-	-	-	-	18,000								
"	"	23 Nov.	5,700	13 Jan.	-	-	-	-	-	5,700								
"	"	2 April	75,000	10 May	14,993		57,022			2,985								
"	"	18 May	4,200	29 June	-	-	-	-	-	4,200								
Openshaw	Local Board	3 "	20,000	21 "	6,450		13,350									200 (Offices.)		
Oswaldtwistle	"	15 Sept.	22,738	12 Oct.	3,000		2,138		17,600									
Over Darwen	"	7 Sept.	2,000	28 Sept.	2,000													
"	"	16 Nov.	31,000	5 Dec.	8,300		22,700											
"	"	19 "	1,000	5 "	700		300											
Pendleton (Salford)	Town Council	2 April	1,000	25 April	-	-	-	-	-	-	1,000							
Pennington	Local Board	3 Feb.	11,685	19 Feb.	3,710		7,975											
Poulton	"	13 Oct.	4,500	31 Dec.	-	-	-	-	4,500									
Preston	"	11 Aug.	28,500	24 Aug.	-	-	25,500		-	3,000								
"	"	7 Oct.	19,739	30 Oct.	3,141		16,598											
Quarlton (Bolton)	Board of Guardians	20 May	460	9 June	-	-	460											
Reddish (Stockport)	" "	31 "	300	17 "	38		262											
Rochdale	Town Council	30 Dec.	5,000	14 Jan.	-	-	5,000											
"	"	24 Mar.	19,600	14 April	-	-	1,050		-	* 7,050	2,500							
"	"	13 June	14,000	29 June	14,000													
Romiley (Stockport)	Board of Guardians	17 May	300	9 June	-	-	300											
Royton	Local Board	3 Feb.	1,000	2 May	164		836											
Rusholme	"	11 "	3,000	29 Feb.	3,000													
Salford	Town Council	25 Jan.	40,000	3 March	3,000		17,000		-	-	-	-	-	-	-	13,000 7,000 (Manure Depôt.)		
Salford	Town Council	17 March	760	2 May	-	-	275		-	-	-	-	-	-	-	-	485	
Sharples	Board of Guardians	25 April	2,100	20 "	-	-	2,100											
Skerton (Lancaster)	" "	13 Oct.	600	31 Dec.	-	-	-		600									
Spotland (Rochdale)	" "	5 Dec.	1,000	9 Feb.	-	-	1,000											
Stalybridge	Town Council	29 Sept.	2,954	9 Oct.	2,954													
"	"	17 March	3,000	6 April	2,534		466											
Stockport	"	13 Dec.	25,493	11 Jan.	25,493													
"	"	22 March	883	13 May	-	-	883											
"	"	22 "	2,000	26 "	-	-	-	-	-	-	-	-	-	-	-	-	2,000	
"	"	6 Feb.	31,000	25 June	-	-	31,000											
Tintwistle (Ashton)	Board of Guardians	19 Oct.	400	30 Oct.	-	-	-	-	400									
Tyldesley	Local Board	11 Jan.	7,100	26 Jan.	842		6,258											
West Houghton (Bolton)	Board of Guardians	5 Dec.	1,560	19 Dec.	-	-	1,560											
West Leigh	Local Board	3 Feb.	5,312	19 Feb.	2,712		2,600											
Wheelton (Chorley)	Board of Guardians	7 Dec.	700	19 Dec.	-	-	700											
Wigan	Local Board	5 Sept.	30,270	21 Oct.	-	-	-	-	30,270									
"	"	16 Dec.	17,800	11 Jan.	-	-	17,800											
	£.		1,499,883	- -	315,267		782,846		231,910	43,285	13,038	10,493	43,500	38,509	10,332	5,703	5,000	

* For purchasing and preparing a site for public buildings.

TABLE II.

Return of Quantities of Works to be carrried Out under the Public Works Act, 1863.

NAME OF PLACE.	SEWERAGE WORKS.					STREET WORKS.				Total Length of Streets in Yards.	Road Works.	REMARKS.
	Total Length of Pipes.			Total Length of Brick Sewers.		Total Number of						
	Diameters			Diameters		Superficial Yards of		Lineal Yards of			Total Length of Works.	
	9 in. to 12 in.	12 in. to 20 in.	20 in. and upwards.	Under 2 ft. 6 in.	2 ft. 6 in. and upwards.	Paving.	Flagging.	Channeling.	Kerbstone.			
	Yards.	Yards.	Yards.	Yards.	Yards.							
Accrington	7,894	- -	- -	- -	- -	73,752	36,349	21,216	21,216	10,608		
Adlington (Chorley)	- -	- -	- -	- -	- -	8,222	- -	- -	1,279	- -	1,036	
Ashton-under-Lyne	- -	- -	441½	- -	989	11,876	5,131	- -	1,817	1,330½		
" "	- -	552	- -	14,126	1,253	192,262	69,296	720	29,709	16,256	16,520	
Ardwick (Manchester)	3,480	4,212	- -	- -	1,040	40,072	16,800	- -	8,400	6,319	8,352	
Atherton	- -	325	- -	2,025	- -	23,082	4,033	6,102	6,102	2,918	2,768	
Bacup	2,308	5,310	- -	593	2,526	12,222	8,148	- -	4,074	2,037	2,037	
Bedford	2,912	2,000	- -	945	207	26,318	4,503	2,368	3,875	4,229		
Blackburn	24,937	10,763	- -	3,868	510	191,529	175,562	71,814	3,627	37,621		
Bollington	342	626	- -	- -	- -	- -	- -	- -	- -	- -	2,546	
Bolton	3,986	- -	3,635	10,173	503	109,279	57,825	18,380	18,380	9,190		
"	1,298	9,871	- -	19,802	- -	148,865	134,710	66,003	66,003	33,001		
Bowden	- -	- -	- -	- -	5,350	- -	- -	- -	- -			
Bradford	- -	920	- -	- -	766	12,770	8,000	2,770	2,770	1,450		
Bredbury (Stockport)	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	800	Estimated.
" "	1,831	1,420										
Brindle (Chorley)	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	1,050	
Broughton (Salford)	3,966	2,158	- -	- -	1,115	2,723	1,850	13,841	3,038	6,732	- -	Excavating, 60,000 cubic yards; asphalting, 5,589; macadamizing, 3,390.
Burnley	5,922	543	- -	- -	- -	40,636	25,116	11,593	11,593	6,474		
Bury	8,000	- -	- -	5,200	- -	67,533	30,000	5,673½	5,673½			
Charnock Richard (Chorley)	- -	- -	- -	- -	- -	2,440	- -	- -	610			
Cheadle (Stockport)	600	2,468										
Chorley (Cheshire)	- -	- -	- -	2,100	2,100							
Chorley	968	220	- -	- -	- -	50,604	7,384	- -	8,735	6,144	2,022	
Chorlton (Manchester)	- -	- -	- -	- -	- -	58,670	38,521	- -	10,478	6,860		
" "	- -	- -	- -	- -	1,600	16,100	13,200	- -	3,100	1,670		
Cheetham	- -	- -	- -	- -	- -	46,620	10,318	- -	1,485	4,247	4.247	
Clayton-le-Moors	598	7,857	570	- -	- -	20,440	10,220	- -	3,000	2,555		
Crompton	- -	625	380	- -	- -	6,250	300	- -	1,050	600	380	
Cuerden (Chorley)	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	46 A. 2 R. 1 P. (land drainage).
Darcy Lever (Bolton)	- -	166	666	- -	- -	9,316	- -	200	200	- -	1,950	
Denton	- -	2,125	- -	- -	943	- -						
"	328	- -	- -	- -	- -	2,414	2,410	996	996	308		
Didsbury (Chorlton)	- -	590	- -	- -	5,200							
Droylsden	- -	170	- -	470	1,360							
"	90	5,422	- -	- -	660	40,435	3,842	11,312	11,312	8,201		
Dukinfield	730	626	505	276	940	14,449	8,137	- -	3,290	1,962	452	
Edgworth	- -	- -	- -	- -	- -	1,890	- -	- -	378	- -	1,500	
Failsworth	- -	1,475	- -	- -	- -	12,702	8,280	3,456	3,456	2,795		
Farnworth	- -	517	- -	4,826	4,017	36,114	28,588	12,120	12,120	6,060		

Glossop	-	-	-	-	-	-	-	-	-	-	-	Construction of waterworks, reclaiming 66 A. 3 R. 0 P. of moorland; draining 157 A. 2 R. 35 P. and 384 A. 2 R. 1 P. with tile pipes.
"	-	-	-	-	-	-	-	-	-	-	Estimated 5,280	
Gorton	-	-	-	2,118	414	250	2,296	4,172	44,448	30,832	-	11,435	6,966		
Great Harwood	-	-	-	6,278	1,568	890	-	-	16,904	8,452	-	4,226	2,113		
Halliwell (Bolton)	-	-	-	1,655	-	-	1,481	1,118	7,902	-	-	-	3,951	4,254	
Harwood (Bolton)	-	-	-	-	160	-	-	-	13,953	-	-	1,981			
Hazel Grove (Stockport)	-	-	-	185	85										
" "	-	-	-	1,380	520										
Heaton Norris "	-	-	-	1,104	1,903	-	1,067								
Horwich (Bolton)	-	-	-	-	-	-	-	-	10,266	-	-	969	-	1,532	
Hurst	-	-	-	80	440	-	-	270	3,408	2,005½	1,002½	1,002½	700		
Hulme (Manchester)	-	-	-	545	1,087	270	505	-	18,852	700	-	536	4,440		
Hyde	-	-	-	-	1,094	-	-	4,240							
"	-	-	-	1,200	3,837	-	-	-	17,580	17,100	7,413	7,413	3,837		
Lancaster	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Construction of waterworks.
Little Lever (Bolton)	-	-	-	-	-	-	942	-	10,491	-	-	-	-	269	
Macclesfield (Borough)	-	-	-	2,500	8,361	-	150	4,428	51,352	25,118	15,404	13,481	7,702	-	
" (Union)	-	-	-	-	-	-	-	-	10,000	-	-	-	-	21,120	Estimated.
" "	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Construction of waterworks.
Manchester	-	-	-	-	-	-	-	-	-	-	-	-	-	520	Estimated.
Marple	-	-	-	-	-	-	-	-	7,000	17,300	5,500	5,500	3,833	3,833	
Middleton and Tonge	-	-	-	3,103	610	600	-	-	-	-	22,240	22,240	12,420	-	106,050, macadam. 44,480, footways.
Newton-in-Mackerfield	-	-	-	2,255	2,460	-	3,960	2,130	-	-	-	-	-	517	
Offerton (Stockport)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Public park.
Oldham	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
"	-	-	-	-	-	-	17,854	1,140	90,444	73,520	35,708	35,708	17,854		
Openshaw	-	-	-	1,361	80	1,225	1,773	4,671	25,840	17,506	-	6,735	5,038		
Oswaldtwistle	-	-	-	2,796	1,210	950	-	-	-	-	-	-	-	1,069	
Over Darwen	-	-	-	7,005	6,623	-	-	1,661	48,570	43,499	21,100	22,765	15,274	18,076	
Pendleton	-	-	-	-	-	-	-	-	-	-	-	-	-	1,250	River embankment.
Pennington	-	-	-	2,297	1,731	-	371½	834	22,671	11,563	730	6,529	3,560		
Poulton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Construction of waterworks.
Preston	-	-	-	12,092	947	-	-	54	242,461	9,460	53,708	52,048	29,257	816	14,580 square yards of macadam, in addition. 15,600 square yards of macadam, in addition, or paving in streets.
Quarlton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Reddish (Stockport)	-	-	-	-	-	-	-	-	-	-	-	-	-	500	
Rochdale	-	-	-	126	235	-	-	-	-	-	-	-	-	150	Estimated.
"	-	-	-	11,795	5,722	2,651	1,759	-	7,358	3,266	669	2,246	790	669	
Romily (Stockport)	-	-	-	-	-	-	-	-	-	-	-	-	-	150	Estimated.
Royton	-	-	-	371	-	-	-	-	2,579	1,167	730	730	362		
Rusholme	-	-	-	-	-	-	-	2,350							
Salford	-	-	-	2,268	-	-	4,834	607	36,500	18,799	11,774	11,592	5,980	-	Forming bed, 38,521 yards. Excavating, 29,988 yards.
Sharples	-	-	-	-	-	-	-	-	1,403	-	-	-	2,834		
Skerton (Lancaster)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Construction of waterworks.
Spotland	-	-	-	-	-	-	-	-	5,625	-	2,500	2,500	-	1,250	
Staleybridge	-	-	-	-	-	1,568	-	854							
"	-	-	-	1,335	1,982	-	-	-	13,867	6,566	-	3,380	2,245		
Stockport	-	-	-	14,326	23,799	-	2,217	4,751	115,004	66,110	-	33,272	16,904		
Tintwistle (Ashton)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Construction of waterworks.
Tyldesley	-	-	-	1,264	-	-	710	-	22,200	11,880	4,944	4,750	2,500		
West Houghton (Bolton)	-	-	-	-	-	-	-	-	529	25,846	1,403	1,403	-	2,340	
West Leigh	-	-	-	2,360	1,736	-	181½	508	12,900	2,920	-	3,180	2,150		
Wheelton	-	-	-	-	-	-	-	-	2,915	-	733	-	583		
Wigan	-	-	-	-	-	-	-	-	34,466½	25,846	11,134	11,134	6,429		
TOTAL	-	-	-	151,989	127,565	14,601½	104,505	64,867	2,177,073½	1,127,978½	445,257	514,532	336,259½	109,255	

TABLE III.—Public Works (Manufacturing Districts) Act, 1863.

Return of Work and Labour for the Week ending 25 June 1864.

DESCRIPTION of WORKS.	Total Number of Men Employed.		Number Employed at Piece or Measured Work.	Number Employed		Total Amount of Wages Paid.	BY WHOM PAID.	Number of Operatives Earning per Week,			Average Weekly Earnings of Factory Operatives.	REMARKS.
	Skilled.	Factory Operatives.		As Regular Day Labourers.	At Short Time for Relief.			4*s.* and under 10*s.*	10*s.* and under 15*s.*	15*s.* and under 25*s.*		
						£. *s.* *d.*						
Adlington (Chorley)	1	12	–	13	–	9 2 –	Board of Guardians	–	12	–	13*s.* 11*d.*	
Ashton-under-Lyne	102	140	108	134	–	177 19 9	The Corporation	34	59	85	14*s.* 6*d.*	64 above 25*s.* per week.
Ardwick and Beswick	55	50	–	51	54	87 1 2	Contractor	1	18	70	41 at 15*s.* 9 at 16*s.* 6*d.*	
Accrington	29	4	–	33	–	32 – –	Contractors	–	–	4	No return	Wages estimated.
Atherton	–	–	–	–	–	–	–	–	–	–	–	Works not yet commenced.
Bollington	38	36	–	74	–	86 14 –	Contractor	–	5	31	16*s.* 6*d.*	
Bolton	47	250	195	55	–	213 11 1	The Corporation	20	97	133	207 at 13*s.* 5½*d.* 23 at 10*s.* 9*d.* 20 at 14*s.*	
Brindle (Chorley)	–	–	–	–	–	–	–	–	–	–	–	No works in progress.
Blackburn	137	295	19	413	–	357 15 –	The Corporation and Contractors.	–	163	132	163 at 15*s.* 132 at 15*s.* 6*d.*	
Burnley	98	46	128	16	–	125 – –	The Corporation	–	–	144	46 at 15*s.*	Wages estimated.
Bury	4	49	–	53	–	52 5 11	The Commissioners	6	23	20	14*s.* 3½*d.*	
Bredbury (Stockport)	–	6	–	6	–	3 6 8	Board of Guardians	–	6	–	13*s.*	
Broughton	103	30	27	101	–	90 5 6½	Contractors	8	9	116	25 at 15*s.* 5 at 16*s.*	
Bacup	20	–	–	20	–	16 12 6½	Local Board	—				
Bedford (near Manchester)	3	–	3	–	–	2 14 –	Contractor	—				Works not yet commenced.
Bradford	–	–	–	–	–	–	–	–	–	–	–	– – – ditto.
Bowdon	–	–	–	–	–	–	–	–	–	–	–	
Chorley (Cheshire)	35	9	–	44	–	46 10 –	Contractor	2	–	7	17*s.*	
Chorley	14	39	10	43	–	44 5 8	The Commissioners	–	4	35	14*s.* 2*d.*	Works not yet commenced.
Charnock Richard (Chorley)	–	–	–	–	–	–	–	–	–	–	–	
Chorlton-upon-Medlock	68	2	2	68	–	73 – 8	Contractor	–	2	–	No return.	
Cheetham (Manchester)	38	–	–	38	–	35 – –	Corporation	—				Works not yet commenced.
Clayton-le-Moors	–	–	–	–	–	–	–	–	–	–	–	– – – ditto.
Cheadle (Stockport)	–	–	–	–	–	–	–	–	–	–	–	
Crompton	8	–	–	5	3	4 16 9	Local Board	—				
Duckinfield	2	6	–	8	–	5 14 9	Local Board	–	2	6	14*s.* 4*d.*	
Denton	16	46	–	62	–	43 5 9	Local Board	–	15	31	15*s.* 3*d.*	

Darcy Lever (Bolton)	–	–	–	–	–	–	–	–	–	–	–	–	No return.
Didsbury (Chorlton)	–	6	–	6	–	4 16 –	Contractor	–	–	6	16 *s.*		
Droylsden	55	13	–	68	–	56 6 5½	Contractor	–	7	6	15 *s.* 5 *d.*		
Edgworth (Bolton)	–	–	–	–	–	–	–	–	–	–	–	–	No return.
Euxton (Chorley)	–	–	–	–	–	–	–	–	–	–	–	–	Works not yet commenced.
Farnworth	4	48	–	52	–	45 – –	Contractor	–	4	48	16 *s.*		
Failsworth	14	9	–	23	–	17 14 5	Local Board	–	9	—			
Glossop	42	364	245	161	–	215 16 7	Board of Guardians	184	123	66	92 at 9 *s.* 5 *d.* 171 at 11 *s.* 1½ *d.* 46 at 9 *s.* 7½ *d.* 12 at 12 *s.* 11 *d.* 9 at 13 *s.* 32 at 10 *s.* 6½ *d.* 2 at 19 *s.*		
Great Harwood	–	–	–	–	–	–	–	–	–	–	–	–	Works let to a contractor, in consequence of there being no unemployed operatives.
Garswood Estate	—												
Gorton	4	15	–	19	–	15 16 –	Contractor	–	–	15	16 *s.*		
Hazel Grove (Stockport)	3	13	15	11	–	16 15 4	Board of Guardians	–	3	24	10 *s.* 6 *d.*		
Hurst	–	–	–	–	–	–	–	–	–	–	–	–	Works not yet commenced.
Harwood (Bolton)	–	–	–	–	–	–	–	–	–	–	–	–	No return.
Harwich	–	–	–	–	–	–	–	–	–	–	–	–	– ditto.
Heaton Norris (Stockport)	1	29	15	21	–	24 12 9	Board of Guardians	10	9	17	12 *s.* 8½ *d.*		
Hyde	41	32	–	73	–	53 18 –	Contractors	–	32	42	14 *s.*		Wages estimated.
Hulme (Manchester)	16	2	–	18	–	16 10 3	Corporation	–	–	2	15 *s.*		
Halliwell (Bolton)	–	–	–	–	–	–	–	–	–	–	–	–	Works not yet commenced.
Little Lever (Bolton)	—												
Lancaster	–	–	–	–	–	–	–	–	–	–	–	–	No return.
Macclesfield (Borough)	91	69	23	137	–	96 9 4	Corporation and Contractor	34	43	83	No return.		
Macclesfield (Union)	15	2	10	7	–	11 14 –	Board of Guardians	–	12	5	–	–	– Wages estimated.
Middleton and Tonge	22	–	–	22	–	15 6 6½	The Commissioners	—					
Marple	1	48	–	49	–	34 16 7	Board of Guardians	1	10	38	15 *s.* 6 *d.*		
Manchester	–	57	50	7	–	29 19 9	Contractors	22	17	18	50 at 11 *s.* 4½ *d.* 7 at 15 *s.*		
Newton-in-Mackerfield	–		–	–	–	–	–	–	–	–	–	–	Works not yet commenced.
Over Darwen	23	24	–	47	–	24 6 4½	Contractor	–	15	9	16 at 11 *s.* 2 *d.* 8 at 13 *s.* 2½ *d.*		
Offerton	1	7	–	8	–	4 7 –	Board of Guardians	1	6	–	12 *s.*		
Oldham	69	222	72	219		237 – 7	Town Council	31	103	157			
Oswaldtwistle	–	–	–	–	–	–	–	–	–	–	–	–	Works not yet commenced.
Openshaw	–	–	–	–	–	–	–	–	–	–	–	–	– – – ditto.

TABLE III.—RETURN of Work and Labour for the Week ending 25 June 1864—*continued.*

DESCRIPTION of WORKS.	Total Number of Men Employed.		Number Employed at Piece or Measured Work.	Number Employed		Total Amount of Wages Paid.	BY WHOM PAID.	Number of Operatives Earning per Week,			Average Weekly Earnings of Factory Operatives.	REMARKS.
	Skilled.	Factory Operatives.		As Regular Day Labourers.	At Short Time for Relief.			4 *s.* and under 10 *s.*	10 *s.* and under 15 *s.*	15 *s.* and under 25 *s.*		
Preston	155	134	47	242	–	233 1 8	Corporation and Board of Health.	40	61	171	107 at 10 *s.* 10 *d.* 27 at 13 *s.* 6 *d.*	17 above 25 *s.* per cent.
Poulton	–	–	–	–	–	–	–	–	–	–	–	No return.
Pennington	14	–	–	14	–	13 3 5	Local Board	–	1	16	–	Works not yet commenced.
Pendleton (Salford)	–	–	–	–	–	–	–	–	–	–	–	
Quarlton (Bolton)	–	–	–	–	–	–	–	–	–	–	–	No return.
Rochdale	28	120	–	148	–	101 10 –	Corporation	–	120	28	14 *s.* 4½ *d.*	
Rusholme	–	–	–	–	–	–	–	–	–	–	–	Works not yet commenced.
Royton	1	6	–	7	–	2 12 –	Local Board	–	–	7	15 *s.*	Not made a full week.
Romiley (Stockport)	–	–	–	–	–	–	–	–	–	–	–	Works not yet commenced.
Reddish	–	–	–	–	–	–	–	–	–	–	–	ditto.
Staleybridge	9	25	14	20	–	28 7 6	Corporation	–	1	32	15 *s.* 6 *d.*	Wages estimated.
Skerton (Lancaster)	–	–	–	–	–	–	–	–	–	–	–	No return.
Spotland (Rochdale)	12	12	–	24	–	20 19 6	Board of Guardians	–	12	–	13 *s.*	
Stockport	43	273	139	177	–	208 18 8	Local Board	80	178	58	252 at 13 *s.* 21 at 12 *s.* 4 *d.*	
Salford	72	21	–	93	–	70 9 7	Corporation and Contractors.	–	–	21	15 *s.*	
Sharples (Bolton)	–	–	–	–	–	–	–	–	–	–	–	No return.
Tintwistle	3	14	–	17	–	8 7 11	Board of Guardians	13	–	4	No return.	
Tyldesley	4	20	–	24	–	14 14 –	Local Board	3	18	3	ditto	Wages estimated.
Wigan	102	103	68	137	–	252 12 11	Local Board	–	27	26	41 at 13 *s.* 4½ *d.* 62 at 13 *s.* 8½ *d.*	
West Houghton	–	–	–	–	–	–	–	–	–	–	–	No return*.
Wheelton (Chorley)	3	2	5	–	–	2 – –	Board of Guardians	2	–	–	5 *s.*	These men are not employed the whole of the week at this work.
West Leigh	11	3	–	14	–	11 15 –	Local Board	–	5	9	14 *s.*	
TOTAL £.	1,677	2,713	1,195	3,102	57	3,396 19 4½		492	1,231	1,725		

* The returns from ten places have not yet been received.

Table IV.—(Report, 7th July 1864).

Public Works (Manufacturing Districts) Act, 1863.

NAMES OF PLACES.	Amount of Loan Ordered.	Amount of 1st Instalment Ordered.	Amount of 2d Instalment Ordered.	Amount of 3d Instalment Ordered.	Residue to be Advanced.
	£.	£.	£.	£.	£.
Accrington	3,000	1,000	- -	- -	2,000
Ditto	24,200	5,000	- -	- -	19,200
Ditto	11,900	6,000	- -	- -	5,900
Adlington (Chorley)	1,900	1,000	- -	- -	900
Ashton-under-Lyne	6,343	2,000	4,343	—	—
Ditto	59,489	15,000	- -	- -	44,489
Ardwick (Manchester)	30,000	10,000	- -	- -	20,000
Atherton	5,216	1,500	- -	- -	3,716
Bacup	14,600	4,000	- -	- -	10,600
Bedford	10,893	2,000	- -	- -	8,893
Blackburn	78,300	10,000	20,000	- -	48,300
Ditto	65,825	10,000	- -	- -	55,825
Bollington	9,859	3,000	- -	- -	6,859
Bolton	55,000	10,000	- -	- -	45,000
Ditto	66,000	8,000	- -	- -	58,000
Ditto	4,934	2,000	- -	- -	2,934
Bowdon	2,750	1,000	- -	- -	1,750
Bradford	5,000	2,000	- -	- -	3,000
Bredbury (Stockport)	400	400	—	—	—
Ditto - ditto	1,840	1,000	- -	- -	840
Brindle (Chorley)	1,200	600	- -	- -	600
Broughton (Salford)	9,500	2,500	- -	- -	7,000
Ditto - ditto	3,100	1,000	- -	- -	2,100
Burnley	37,800	2,000	- -	- -	35,800
Bury	33,259	10,000	- -	- -	23,259
Bury	15,000	10,000	- -	- -	5,000
Charnock Richard (Chorley)	1,200	600	- -	- -	600
Cheadle Bulkeley	1,802	600	- -	- -	1,202
Cheadle Mosley	698	698	—	—	—
Chorley (Cheshire)	2,500	1,500	1,000	—	—
Ditto - ditto	10,000	2,000	- -	- -	8,000
Chorley (Lancashire)	14,250	4,000	- -	- -	10,250
Chorlton (Manchester)	13,000	4,000	- -	- -	9,000
Ditto - ditto	4,000	1,000	- -	- -	8,000
Cheetham (Manchester)	18,260	6,000	- -	- -	12,260
Clayton-le-Moors	10,709	2,000	- -	- -	8,709
Crompton	2,330	600	- -	- -	1,730
Cuerden (Chorley)	750	375	375	—	—
Darcy Lever (Bolton)	1,400	700	700	—	—
Denton	2,222	1,000	1,222	—	—
Ditto	2,035	1,000	1,035	—	—
Didsbury (Chorlton)	7,500	2,000	- -	- -	5,500
Droylsden	2,800	1,300	- -	- -	1,500
Ditto	11,421	3,000	- -	- -	8,421
Dukinfield	2,010	2,010	—	—	—
Ditto	9,000	2,000	- -	- -	7,000
Edgworth (Bolton)	1,500	1,000	- -	- -	500
Euxton (Chorley)	566	566	—	—	—
Failsworth	6,500	1,500	- -	- -	5,000
Farnworth	17,500	5,000	- -	- -	12,500
Glossop Union	3,500	1,000	1,000	1,500	—
Ditto	1,138	500	638	—	—
Ditto	5,317	2,000	2,000	- -	1,317
Ditto	5,092	1,500	- -	- -	3,592
Ditto	1,354	500	- -	- -	854
Gorton	25,000	4,000	- -	- -	21,000
Great Harwood	8,000	2,500	- -	- -	5,500
Halliwell	3,250	500	- -	- -	2,750
Harwood (Bolton)	1,614	1,000	- -	- -	614
Hazel Grove (Stockport)	2,000	1,000	1,000	—	—
Ditto - ditto	900	300	- -	- -	600

NAMES OF PLACES.	Amount of Loan Ordered.	Amount of 1st Instalment Ordered.	Amount of 2d Instalment Ordered.	Amount of 3d Instalment Ordered.	Residue to be Advanced.
	£.	£.	£.	£.	£.
Hazel Grove (Stockport)	800	400	- -	- -	400
Heaton Norris (Stockport)	2,583	1,000	- -	- -	1,583
Horwich (Bolton)	1,600	800	- -	- -	800
Hulme	7,600	2,000	- -	- -	5,600
Hurst	1,000	400	- -	- -	600
Hyde	14,200	3,000	- -	- -	11,200
Ditto	14,790	2,000	- -	- -	12,790
Lancaster	7,000	5,000	- -	- -	2,000
Little Lever (Bolton)	1,670	1,000	- -	- -	670
Macclesfield (Borough)	33,500	10,000	- -	- -	23,500
Ditto	7,500	2,000	- -	- -	5,500
Macclesfield Union	5,530	1,000	- -	- -	4,530
Ditto	5,000	1,500	- -	- -	3,500
Ditto	2,000	1,000	- -	- -	1,000
Manchester (City)	25,000	12,500	- -	- -	12,500
Ditto	130,000	50,000	- -	- -	80,000
Marple (Stockport)	730	400	330	—	—
Ditto - ditto	1,400	700	- -	- -	700
Middleton and Tonge	6,000	2,000	- -	- -	4,000
Newton-in-Mackerfield	9,000	2,000	- -	- -	7,000
Ditto - ditto	1,000	200	- -	- -	800
Ditto - ditto	3,620	1,000	- -	- -	2,620
Ditto - ditto	6,880	2,000	- -	- -	4,880
Ditto - ditto	—	—	—	—	—
Offerton (Stockport)	200	200	—	—	—
Ditto	200	200	—	—	—
Oldham	18,000	18,000	—	—	—
Ditto	5,700	2,000	- -	- -	3,700
Ditto	75,000	15,000	- -	- -	60,000
Ditto	4,200	2,000	- -	- -	2,200
Openshaw	20,000	2,000	- -	- -	18,000
Oswaldtwistle	22,738	5,000	- -	- -	17,738
Over Darwen	2,000	1,000	- -	- -	1,000
Ditto	31,000	6,000	- -	- -	26,000
Ditto	1,000				
Pendleton (Salford)	1,000	500	- -	- -	500
Pennington	11,685	3,000	- -	- -	8,685
Poulton and Bare	4,500	4,500	—	—	—
Preston	28,500	10,000	- -	- -	18,500
Ditto	19,739	5,000	- -	- -	14,739
Quarlton (Bolton)	460	460	—	—	—
Reddish (Stockport)	300	300	—	—	—
Rochdale	5,000	2,500	- -	- -	2,500
Ditto	10,600	6,000	- -	- -	4,600
Ditto	14,000	5,000	- -	- -	9,000
Romiley (Stockport)	300	300	—	—	—
Royton	1,000	1,000	—	—	—
Rusholme	3,000	1,000	- -	- -	2,000
Salford	40,000	8,500	- -	- -	31,500
Ditto	760	760	—	—	—
Sharples	2,100	500	- -	- -	1,600
Skerton (Lancaster)	600	300	- -	- -	300
Spotland (Rochdale)	1,000	500	- -	- -	500
Staleybridge	2,954	1,000	1,000	954	—
Ditto	3,000	1,000	1,000	1,000	—
Stockport	25,493	5,000	5,000	- -	15,493
Ditto	883	883	—	—	—
Ditto	2,000	750	- -	- -	1,250
Ditto	31,000	5,000	- -	- -	26,000
Tintwistle (Ashton)	400	400	—	—	—
Tyldesley	7,100	2,000	- -	- -	5,100
West Houghton (Bolton)	1,560	500	1,060	—	—
West Leigh	5,312	2,000	- -	- -	3,312
Wheelton (Chorley)	700	700	—	—	—
Wigan	30,270	10,000	- -	- -	20,270
Ditto	17,800	4,000	- -	- -	13,800
£.	1,499,883	416,902	41,703	3,454	1,037,824

TABLE V.—(REPORT, 7th July 1864), PUBLIC WORKS (MANUFACTURING DISTRICTS) ACT, 1863.

		£.
Ashton-under-Lyne	Waterworks	60,000
Atherton	Waterworks	8,669
Bacup	Market-place	5,000
Barton-upon-Irwell	Sewers and drains	2,000
Bolton		52,000
Denton	Sewers and drains	1,521
Dukinfield	Sewers and street works	8,400
Heywood	Sewers and street works	30,000
Manchester	For park	30,000
Mossley	Sewers	5,000
Ramsbottom	Sewers	8,500
Salford		16,100
Staleybridge	Sewers	5,834
Tyldesley	Waterworks	8,650
	£.	241,674
Boards of Guardians (applications including those already received), estimated at		30,000
	£.	271,674

MEMORANDUM of Works executed in the Borough of *Blackburn*, under the Provisions of the Public Works (Manufacturing Districts) Act, up to the 30th June 1864, from a Return prepared by the Borough Surveyor.

SEWERAGE.

Sewerage works have been completed and carried through 101 streets, having a total length of nearly 11 miles, together with all gullies, manholes, flushing-boxes, &c., at a cost of 16,645 *l.*, including the drainage of 210 houses.

Brick sewers	2,144 lineal yards.
Pipe sewers	16,321 „ „
Manholes and side entrances	58
Gullies	510
Private houses drained	210

The number of private houses drained may appear small, but many have been drained by the owners with the consent of the Corporation.

WORKS OF PAVING, &c.

23 streets have been formed and paved complete, their aggregate length being 4,616 lineal yards, or about 2¾ miles.

7 streets have been formed but not paved	1,250 lineal yards.
3 „ excavated and formed	600 „ „
Total quantity of paving done	46,188 square yards.
„ „ flagging	8,500 „ „
„ „ curbstones	9,200 lineal yards.

	£.	s.	d.
Besides these works, the bed of the River Blakewater has been pitched or paved for a length of about 900 yards, the total cost of the works before named being - - - - - - - - - - -	20,005	–	–
The total amount expended upon the works (up to 30th June 1864) -	36,650	–	–
Of which is to be repaid by owners of property, as private improvement charges - - - - - - - - - - - - -	17,000	–	–
And out of highway and sewer rates - - - - - - - -	19,000	–	–

Mem.—Blackburn, almost the first to feel the distress in its severity, was the first to assist to originate and develop the Public Works Act, and the first to obtain a loan under its powers. By boldly entering upon and vigorously prosecuting a comprehensive scheme of works (of great public utility), the weight of the calamity has been staved off, and the population, otherwise pauperised, has been trained and inured to new employments, tending to invigorate and at the same time to support them.

The task of organizing and manœuvering this peaceful army of workers has been not an ordinary one, but the happy results obtained have compensated amply for every exertion. If no other advantage had been gained, it will have been most valuable in a national view, as showing how to ward off a similar calamity, should one occur, and teaching that it is quite practicable to turn surplus and unemployed labour into new and remunerative channels.

It must not be supposed that the difficulties of the crisis are over; a most unexpected turn of events may plunge us in the coming winter into circumstances of embarrassment and trial, but cannot find us unprepared to meet them.

Besides the public works conducted by the Corporation, the Public Works Act has (by having been the means of originating comprehensive schemes of labour) set to work very many otherwise dormant sources of employment; and the result has been that hundreds of operatives have been employed by private individuals and upon works not really compassed by the Act; for instance, Joseph Fielden, Esq., lord of the manor of Blackburn, has expended not less than 5,000 *l.* in providing materials and labour for construction of roads, and other improvements upon his estates, some of which improvements, but for the distress, might have remained undone for years; of the above sum, at least 1,700 *l.* was paid for labour to unskilled labourers. The agent of Lady Whitehead has also spent considerable sums for like purposes; so also the agents to Mr. Carr, and many others.

About 700 *l.* has been expended in forming the grounds adjoining the infirmary; and nearly the whole work has been done by factory operatives.

Large sums have been spent in the Corporation Park, at Blackburn, in forming new roads, terraces, &c., of which amount a return shall be supplied hereafter.

It would, however, be difficult to trace to their sources the advantages of the Public Works Act; but one instance may be named as an example of how far the benefits have spread. During the distress Messrs. Butterworth & Brooks, of Rawtenstall, have employed upwards of 100 factory operatives in baring the rock at their quarries, from which the Blackburn supply of setts is derived, thus sending employment and bread into a remote district, where the factory operatives, being deprived of their usual employment, must (but for this accidental aid) have suffered much privation.

The works at Blackburn are still being carried on with full effect, and find employment for from 400 to 600 men.

I have confined my remarks to Blackburn alone, as I find that to enter upon details of other places, would occupy too much space.

12 July 1864.

Jos. Brierley,
Engineer, &c., &c.

PUBLIC WORKS (MANUFACTURING DISTRICTS) ACT, 1863.

COPY of a REPORT, made by *Robert Rawlinson*, Esq., C. E., to the Right Hon. *C. P. Villiers*, M.P., President of the Poor Law Board, on the subject of the PUBLIC WORKS (MANUFACTURING DISTRICTS) ACT, 1863, and dated 5th July 1864.

(*Mr. Villiers.*)

Ordered, by The House of Commons, *to be Printed*,
13 *July* 1864.

486.

Under 3 *oz.*

RIBBON MANUFACTORIES.

RETURN to an Order of the Honourable The House of Commons, dated 29 July 1864;—*for*,

A COPY "of a REPORT addressed by *Robert Weale*, Esq., Poor Law Inspector, to the Right Honourable *C. P. Villiers*, and dated the 22d day of July 1864, on the subject of the OPERATIVES employed in the RIBBON MANUFACTORIES of *Coventry*, *Foleshill*, and *Nuneaton*."

Poor Law Board, Whitehall, 29 July 1864.

W. G. LUMLEY, Assistant Secretary.

(*Mr. Villiers.*)

Ordered, by The House of Commons, *to be Printed*, 29 *July* 1864.

COPY of a REPORT addressed by *Robert Weale*, Esq., Poor Law Inspector, to the Right Honourable *C. P. Villiers*, and dated the 22d July 1864, on the subject of the OPERATIVES employed in the RIBBON MANUFACTORIES of *Coventry*, *Foleshill*, and *Nuneaton*.

Sir, Biggleswade, 22d July 1864.

I HAVE, during the last week, visited the several unions of Coventry, Foleshill, and Nuneaton, the seat of the ribbon-weaving trade in Warwickshire.

The strike in this place took place in July 1860, and the annexed Table shows the weekly relief in the fourth week of the quarter of the year preceding the strike and depression, and for every corresponding week since that period.

The weekly relief in Coventry is still considerably in excess of what it was previous to the strike and subsequent depression; and it is so, to a less extent, in Foleshill, and Nuneaton; but it will be observed that on the whole it is gradually decreasing.

From the inquiries I made, I find that there is now full employment for all classes of the operatives in this manufacture; and I did not observe a single able person of either sex connected with it in any one of the workhouses. The female inmates are so much reduced that it is hardly possible to get the ordinary work of the houses performed.

The numbers in several workhouse schools are greatly diminished. Two cotton mills were established by public companies, the one at Coventry and the other at Nuneaton, for the purpose of affording employment to the operative weavers during the depression in trade. They are still both at work to a certain extent, and afford employment for a considerable number of women and children: and I was told that, at the former place, a difficulty had been experienced in obtaining a sufficient number of hands.

There has been for several years a considerable amount of trade carried on in fancy trimmings in this district; one branch is almost exclusively in the hands of Messrs. Cash, and their workpeople are now, and have been for some weeks, on strike for an increase of wages. The fancy trade in bead trimmings is very flourishing, affording very considerable employment to children: my informant told me that tons of beads were being at this time used up into trimmings.

It is quite true that the earnings of the weavers of ribbon are much lower than they were previous to the strike, and the subsequent depression; but there is at present full employment for all the operatives: and if the amount of recreation and pleasure they enter into is a fair criterion of their prosperity, they may now be said to be in a hopeful state, as I have been informed that *fêtes*, pic-nic parties, and excursions, were never more frequent than they have been during the present summer.

The manufacture of watches is a staple trade at Coventry; and this branch of trade is now, and has been for a considerable time, in a prosperous state.

I have, &c.
(signed) *Robt. Weale.*

To the Right Hon. C. P. Villiers, M.P.,
President of the Poor Law Board.

STATEMENT of the Number of IN-DOOR and OUT-DOOR POOR, and the AMOUNT EXPENDED in OUT-RELIEF for the Fourth Week in the Michaelmas Quarter, in the several Years from 1859 to 1864, in the following UNIONS in Mr. WEALE'S DISTRICT.

UNIONS.	Years.	In-door Poor.	Out-door Poor.	Amount of Out-door Relief.	——
				£. s. d.	
Coventry - - - -	1859	148	316	26 16 -	
	1860*	202	971	59 7 2¾	* Strike commenced.
	1861	328	2,910	176 17 2¼	
	1862	285	1,158	76 14 7¾	
	1863	257	962	66 15 9¼	
	1864	209	853	61 8 11¼	
Foleshill - - - -	1859	83	554	42 11 9¼	
	1860	135	941	63 4 9¼	
	1861	266	1,429	89 13 11	
	1862	146	709	53 18 4	
	1863	156	670	48 - 8	
	1864	86	673	49 17 2	
Nuneaton - - -	1859	85	757	54 12 9¼	
	1860	102	908	67 14 4	
	1861	108	1,117	83 7 6	
	1862	125	1,069	79 19 8¾	
	1863	89	1,017	75 5 9	
	1864	79	1,076	71 19 7¾	

RIBBON MANUFACTORIES.

COPY of a REPORT addressed by *Robert Weale*, Esq., Poor Law Inspector, to the Right Honourable *C. P. Villiers*, and dated 22 July 1864, on the subject of the OPERATIVES employed in the RIBBON MANUFACTORIES of *Coventry*, *Foleshill*, and *Nuneaton*.

(*Mr. Villiers.*)

Ordered, by The House of Commons, *to be Printed*,
29 *July* 1864.

567.

Under 1 *oz.*

RETURN to an Order of the Honourable The House of Commons, dated 8 February 1864;—*for*,

RETURN "of EXAMINATION of a PAUPER (*William Adey*) before the Board of Guardians of Christchurch Union, early in December 1863, who was Deported from *Guernsey* to *Christchurch* at the Age of Seventy-seven, having lived in *Guernsey* Sixty-seven Years:"

"COPY of LETTER from the Poor Law Board of the 8th day of January 1864, in reference to the Case of *William Adey*, removed from *Guernsey* to the Union of *Christchurch*:"

"And, of LETTER addressed to Mr. *Waddington*, Under Secretary of State tor the Home Department, by the Poor Law Board, on the 6th day of February 1864, relating to the Case of *William Adey*."

Poor Law Board, Whitehall,
10 February 1864.

H. FLEMING,
Secretary.

I.—LETTER from the Clerk to the Guardians of the Christchurch Union to the Poor Law Board, transmitting to them the Depositions of *William Adey*.

Christchurch Union,
28 December 1863.

My Lords and Gentlemen,

I AM directed by the Guardians of this Union to forward to you the enclosed Copy of Depositions of William Adey, a pauper removed from Guernsey to the parish of Sopley, within this Union. The circumstances of the case are stated in the Guernsey papers, which I also forward. The Guardians are not fully informed of the laws of Guernsey which bear on the case, but it appears to have been regarded by the inhabitants themselves, as it certainly is by the Guardians here, as one of peculiar hardship, both as regards the pauper and the parish of Sopley, in which the facts of his birth rest only on the memory back to the child-life of nine years of an old man now 77 years.

I have, &c.
(signed) *Hy. Pain*,
Clerk to the Guardians.

The Poor Law Board, Whitehall,
London.

II.—THE EXAMINATION of *William Adey* before the Board of Guardians of the Christchurch Union.

The Statement of William Adey, made at the Board Room of Christchurch Union, this 21st day of December 1863.

MY name is William Adey. I am 77 years and five months old. When I first remember I was living at Shirley, in the parish of Sopley, in the county of Southampton. I think when I was about nine years old I first went to Guernsey. I lived in Guernsey from then till I was removed, except about two years, during which I was in the Isle of Alderney. I broke my ribs three or four years ago, and then went into the hospital of St. Peter-le-Port. Up to that time I had no relief from any parish whatever. I did not pay my expenses in the hospital; I believe the parish of St. Peter-le-Port paid them for me. When I was cured no one asked me if I could maintain myself, but I was taken on board a steamboat. I had a son then in the island of Guernsey; he was then and is now a journeyman sailmaker, but I do not think he could maintain me, as he has a

family of children. I could have maintained myself by my own labour, if I had been allowed, but they never gave me the offer. I did not apply to leave the poorhouse or hospital (they are at the same place); I said I wished to stop, but I did not say that I could maintain myself.

The mark of × *William Adey.*

Witness,
(signed) *G. O. Aldridge,*
Vice-Chairman of the Board of Guardians
of the Christchurch Union.

Taken at a Meeting of the Board.

III.—Order of the Royal Court of Guernsey for the Removal of *William Adey.*

A la Cour Royale de l'île de Guernesey.

Le 26 Novembre 1863, devant Hilary Ol. Carré, ecuyer, Lieutenant Baillif.
Présens Jean la Mottée et Henry Tupper, ecuyers, Jurés.

E. W. Hutchinson, ecuyer, un des connétables de la ville et paroisse de Saint Pierre-Port, ayant ce jour produit devant la Cour William Adey, démandant de faire transporter hors de cette île le dit William Adey, attendu qu'il n'y a aucun établissement légal, et qu'il est à charge à la dite paroisse, la Cour, après avoir entendu des témoins dignes de foi, ouïes les conclusions des officiers de la Reine, a autorisé le dit connétable à faire transporter le dit Adey hors de cette île, dans le but de le placer au lieu de son établissement légal, après qu'il a paru à la Cour; que le dit William Adey est fils de James Adey, et nâquit dans la paroisse de Sopley, dans le comté de Hants, en Angleterre, dans l'année 1788 ou environ, où son père était établi; qu'il vint dans cette île pour la prémière fois dans l'année 1802 ou environ; que le dit William Adey n'a jamais acquit aucun établissement dans aucune des paroisses de cette île, à qu'il est à charge à la dite paroisse de Saint Pierre-Port.

Extrait des Regîtres.
Jean Naftel, Dep. Greffier de la Reine.

IV.—Extracts from Newspapers referred to in the above Letter.

"The Star," Guernsey, Tuesday, 8 December 1863.

Our Poor Law.

A very painful and almost an indignant feeling was excited yesterday morning amongst those persons who were at the landing-place, when the passengers for England were embarking on the mail-packet for Southampton, by the sight of an aged man being taken on board, evidently much against his will, by a policeman. On inquiry it was found that this deportation was being carried into effect under the strict interpretation of the letter of our Poor Law. The circumstances of the case are these:—William Edy, the person above referred to, is about 73 years of age, and is a native of Christchurch, Hampshire. He came to Guernsey in his childhood, and, for about 50 years, was engaged in this island and in Alderney in a seafaring life, always maintaining a good character. Being at length worn out and unable to obtain his own living, he came upon the parish of St. Peter-Port, and was received into the hospital, where he was kept for several years, no question, as it would appear, having been raised as to his legal right. Latterly, however, the Board, having directed its attention to the case, came to the conclusion that Edy had not obtained a settlement in Guernsey, and, in consequence, determined on sending him to his parish in England, a determination which a few days ago received the sanction of the court, and was carried into effect yesterday morning. It should be added that Edy, who had spent his youth and manhood in the service of our local marine, had married in the island, and leaves behind a son with a large family, in poor circumstances, and that he himself, who had learnt to look upon Guernsey as his home, clung to the island in the hope that it would be his burialplace, and was most reluctant to be separated from the spot and from his son and grandchildren. These circumstances becoming known to those who witnessed the poor old man's deportation yesterday, excited towards him much commiseration, and gave rise to many remarks which were not very complimentary to the members of the Hospital Board.

For

For ourselves we are not disposed to join in the censures which were pronounced on these authorities. We have no doubt that they have simply done the duty which the law imposes on them, and, indeed, the sanction which they obtained from the court is sufficient evidence that this is the case. But while we thus acquit the administrators of the law, we cannot but denounce the law itself. We are quite aware of the weight of the burthen which is thrown on the island for the relief and support of stranger paupers who become chargeable to it without having any legal claim, and we fully admit that it is the duty of the parochial authorities to see that this burthen is not unnecessarily increased. But we imagine that these authorities still possess the same discretionary powers that they have hitherto exercised in cases similar to that referred to, and that they are not obliged to act up to the strict letter of the law. If, however, they are differently advised—if they consider that they are bound to send away every one who becomes chargeable to the parish, even in a case like the present, after a residence of 60 years, it becomes a question, both on the ground of humanity and prudence, whether the law should not be altered. There can be no doubt that in the case of Edy cruelty has been inflicted; and it may be that, if acts of this kind become of frequent occurrence, Government may force on us the English law of settlement, which will place us in a very much worse position than we are at present, and will give us cause to regret that our own law has been carried out in too inflexible a manner.

The "Guernsey Mail and Telegraph," Wednesday, 9 December 1863.

Strange Return for Industry.

On Thursday, the 26th November, the constables of the town parish applied to the Royal Court, and, on their representation, obtained an order for the removal of William Adey, aged 75 years, who had resided upwards of half a century in the island, and had earned an honest livelihood as a boatman. From the account given of Adey before the Court, it would appear that he is the son of James Adey, and was born, in the year 1788, in the parish of Sopley, Hampshire: that he came to Guernsey for the first time in 1802, where he has resided ever since; but as he was neither a native, nor had acquired a settlement which would have entitled him to parochial relief, and was no longer able to provide for his wants, and had thus become chargeable to the parish, the Court granted the order prayed for. On Monday he was accordingly embarked on board the "Southampton," for removal to his parish. Adey leaves behind him a son and grandchildren, but, however poor, earning an honest livelihood, and being, moreover, born in the island, they, at least, have the consolation of knowing that a similar fate to that of their aged parent cannot await them. The removal of Adey has created a painful sensation. Of course the Court could not refuse the order prayed for, Adey having acquired no settlement in the island. It is also true that had Adey been a Guernseyman, under similar circumstances, and resident in England, an order might have been obtained for his removal to Guernsey, unless indeed he had, like so many Guernseymen, perished abroad through absolute destitution.

We are aware that no department of public administration offers so many and serious difficulties as the proper administration of the Poor Law—that cases of extreme hardship do frequently occur; and we know of no more harrowing picture than that presented by honest and well-deserving characters, both male and female, who, after having spent the greatest part of a long and laborious life, varying from 30 years to upwards of half a century, are removed, to die for want, into (to them) an unknown land. Surely after 30 or 40 years, the longest period of prescription known to the law, and more particularly when this time had been wellspent, the community, who has reaped the benefit of honest and industrious labour, might not grudge a morsel of bread to its authors in the decline or extremity of existence. And, as well on the score of justice as on that of sound policy, we cannot see how prescription should not extend a relieving hand to this, as she does to all other matters connected with either man's property or his status in life. Of course, looked upon from this point of view, we utterly exclude all arguments founded upon either humane or higher considerations. It is, nevertheless, melancholy to reflect that vagabonds and others, the lawless depredators of society, in this enlightened age, are more considerately treated and better provided for than the honest and industrious poor. So much for the work of progress—so much for the protection and encouragement property holds out to industry and labour!

"The Star," Guernsey, Tuesday, 15 December 1863.

The Poor Law of the Channel Islands.

The "Times" of Saturday has reproduced, with the above title, the statement and the remarks which we made on Tuesday on the deportation, by the parish authorities of St. Peter-Port, of a poor old man named Eady, after a residence of more than 60 years in this island. The reproduction by the "Times" of this article is not without significance, and it is a circumstance of which our parochial authorities will do well to take note; for it shows that acts such as that in question do not escape notice in influential quarters, and ought to suggest the possibility that a persistence in them may lead to unpleasant consequences.

We would here observe that when we made our statement we conceded to those authorities more than they were entitled to. We said, for the sake of not overstating our case, that "we have no doubt that the authorities have simply done the duty which the law imposes on them," merely adding an expression of regret that they had not made use of the same discretion which their predecessors had considered themselves justified in exercising in similar cases. But in our desire to steer clear of sensational writing, we made too wide a concession, for the fact is that the very discretion which we desired the authorities to assume is distinctly given to them by their constituents (the parishioners) in one of the regulations framed for the guidance of the Hospital Board, which runs as follows:—"That stranger paupers, whom the Board consider ought not to be sent to their homes, on account of their long residence in the parish, shall be placed in the hospital or receive outdoor relief from the overseers." This regulation cuts away all ground of justification from the feet of the parochial authorities. The case of Eady was precisely one of those which was thus provided for, and therefore the treatment he received remains utterly without excuse.

We revert to this matter the rather because we hear that there are at present several old persons similarly circumstanced to Eady, upon whom the hospital authorities have fixed a wistful eye, and in regard to whom they have sinister intentions. Let us hope that these authorities will be better advised than to carry these intentions into effect, if they have been formed, for they may rely on it that if they persist in them, they will find that their doings will have a very bad effect on the parish pocket, to say nothing of the character of the island.

We may here add that by the present Poor Law of England, an uninterrupted residence of five years in a parish creates a settlement; and it is well that it should be borne in mind that, if the attention of Government should be drawn to any cases of cruelty practised in Guernsey, it is very possible that the same law may be extended to us.

V.—Letter from the Poor Law Board to the Guardians of the Christchurch Union.

Poor Law Board, Whitehall, S.W.
8 January 1864.

Sir,

I am directed by the Poor Law Board to acknowledge the receipt of your letter of the 28th ultimo, and the documents and newspapers which were therewith forwarded in reference to the case of William Adey, a pauper, who was recently removed from the Island of Guernsey to the parish of Sopley, in the Christchurch Union, under the circumstances described in his statement to the Guardians.

The Board concur with the view which the Guardians take of the hardship of this case, as it certainly appears to the Board that the removal of the old man, after so long a residence in the island, was an act of much harshness. As, however, the Board believe that the Order of Removal made by the Court in the Island of Guernsey cannot be appealed against, the Board are unable to suggest any available remedy in the case.

The Board will, nevertheless, communicate with the Secretary of State for the Home Department relative to the case.

I am, &c.
(signed) *C. Gilpin*, Secretary.

To Henry Pain, Esq.
Clerk to the Guardians of the Christchurch Union, Christchurch, Hants.

VI.—Letter from the Poor Law Board to *H. Waddington*, Esq., Under-Secretary of State for the Home Department.

Poor Law Board, Whitehall, S.W.
6 February 1864.

Sir,

I am directed by the Poor Law Board to forward, for the consideration of Secretary Sir George Grey, the enclosed copy of a letter which the Board have received from the Guardians of the Christchurch Union in reference to the case of William Adey, a pauper, who was recently removed from the Island of Guernsey, to the parish of Sopley, in the Christchurch Union. A copy of the statement of the pauper, and a copy of the order of removal in the case, are also enclosed herewith.

The Poor Law Board have thought it right to bring this case under the notice of

of Sir George Grey, as the circumstances connected with it appear to be in some respects of an unusual character.

The Board desire me to remark, that if the pauper had been born in Guernsey and had resided for the requisite period in any union or parish in England, he would have been exempt by the law of England from the liability to be removed from England to Guernsey; and the Board think it right to suggest, for the consideration of Sir George Grey, whether it would not be advisable that some restrictions should be placed upon the power of removal from the Channel Islands, similar to those which exist in the law of England. With regard to this point, Sir George Grey is aware that a similar recommendation was made by the Commissioners appointed in 1859 to inquire into the civil, municipal, and ecclesiastical laws of Jersey. An extract from their report, referring to this subject, is enclosed herewith.

The Board also direct me to observe that, in connexion with the present communication, it may be desirable to recall the attention of Sir George Grey to the case of six children removed from Jersey to Portsea, which was brought under his notice by letters from this Board, dated 20th November and 15th December 1856.

I have, &c.

To H. Waddington, Esq., &c. &c. &c.
Home Office, Whitehall, S.W.

(signed) *C. Gilpin*, Secretary.

VII.—Extract from the Report of the Commissioners appointed to inquire into the Civil, Municipal, and Ecclesiastical Laws of Jersey (1860), page lxv., and referred to in the above Letter.

"*Power of Removal.*

"We feel bound, also, here to mention that strong representations are made to us of the hardship to which poor persons, not natives of the island, are subject from the operation of the law under which, in case of their seeking relief from the poor-rates, they become liable to be at once removed to the country of their birth. It was stated to us that poor persons are not unfrequently deterred by the fear of removal from making application to the public authorities for the relief to which their necessities give them a just claim, and, further, that when on the receipt of relief individuals are removed from the island, this sometimes takes place after a long industrial residence there, to the severance perhaps of associations and connections of long standing. It was added, too, first, that families may thus be liable to separation, inasmuch as there is obviously no power to remove those members of the family who have by birth a settlement in the island; and that, secondly, it not unfrequently happens that some of the children, even though not born in the island, may be from their labour or otherwise in possession of such means of livelihood as to render them unwilling or unable to quit their present residence. These allegations, it is true, were not supported by the production of any particular cases, nor do we see reason from the evidence adduced before us, or from any other information which reached us, to conclude that such hardships as those which are above adverted to are of very frequent occurrence. Still, as long as the unrestricted power remains of removing all persons not of Jersey birth on their receiving relief, it is obvious that they are not unlikely to result. It is also to be borne in mind that complaints are not unfrequent at some of the English ports, more especially at Southampton, that poor persons not belonging to them are landed there from the Channel Islands, for whose maintenance or transmission to their own parishes they have thus to make provision.

"On both these grounds, then, we feel justified in recommending a modification of the Law of Removal at present in force in Jersey, by a provision that no person shall be liable to be removed, in consequence of his receiving relief, who has resided in Jersey more than a certain number of years without making application for assistance from the public funds."

POOR LAW (WILLIAM ADEY).

RETURN of EXAMINATION of a PAUPER (*William Adey*) before the Board of Guardians of Christchurch Union, in December 1863, who was Deported from *Guernsey* to *Christchurch* at the Age of 77, having lived in Guernsey 67 Years; Copy of LETTER from the Poor Law Board of 8th January 1864, in reference to the Case of *William Adey*; and, of LETTER addressed to Mr. *Waddington*, Under Secretary of State for the Home Department, by the Poor Law Board, on 6th February 1864, relative to the same; &c.

(*Mr. Alcock.*)

Ordered, by The House of Commons, *to be Printed,*
17 *March* 1864.

135.

Under 1 *oz.*

WILLIAM ADEY.

RETURN to an Address of the Honourable The House of Commons, dated 28 July 1864;—*for*,

"COPY of CORRESPONDENCE with the Lieutenant Governor of *Guernsey* relative to the Case of *William Adey*."

Whitehall, 29 July 1864. THOMAS GEORGE BARING.

(Channel Islands, 281 64.)

Lieutenant Governor of *Guernsey* to Mr. *H. Waddington*.

Sir, Guernsey, 14 July 1864.

WITH reference to former correspondence relating to the extradition of paupers from this island, and more particularly to the letter addressed to me by the bailiff, enclosed in my letter of the 19th May (No. 274/64), I have now the honour to transmit a letter from Sir P. Strafford Carey, forwarding a full statement of the case of the pauper William Adey, which has so frequently been referred to, and in regard to which Secretary Sir George Grey may be desirous of having every information.

1. and four Enclosures.

I have, &c.
(signed) *Rochfort Scott*, M.G.,
Lieutenant Governor.

To H. Waddington, Esq.,
Under Secretary of State, &c. &c. &c.,
Home Office.

Sir *P. Stafford Carey* to the Lieutenant Governor of *Guernsey*.

Sir, Court House, Guernsey, 9 July 1864.

I HAVE the honour to acknowledge the receipt of your Excellency's communication of the 2d instant, transmitting to me, for the information of the Royal Court, two reports that you had received from the Secretary of State respecting the removal of paupers from Ireland and Scotland.

I shall take an early opportunity of submitting these papers to the consideration of the Royal Court; in the meantime I have the honour to enclose copy of a Report from the Poor Law Board of St. Peter Port, which has been forwarded to the Royal Court in consequence of inquiries addressed to the parochial authorities.

13 June 1864.

From this Report your Excellency will perceive that the statement made by the pauper, Adey, in the case which gave rise to the present correspondence, is incorrect in many respects.

It may not be immaterial to observe that his residence in Guernsey did not begin so early in life, nor was it so continuous as he has represented; but without dwelling on this part of the case, I beg leave to draw your Excellency's attention to certain points which I conceive required to be considered before any conclusion can be arrived at, as to the paupers having been harshly dealt with. It might be collected from his statement, that as soon as he was cured he was taken on board a steamboat and shipped off to his parish; whereas it appears that, in point of fact, after he was cured, he was allowed to remain from Midsummer 1856 to May 1860, nearly four years, in the poor-house, at the expense of the parish.

During the whole of which time it appears from the Report, that his two sons were in full employment, and one of them in receipt of a salary of 6*l*. a month and upwards. But

as there is not in Guernsey any law like statute 43 Elizabeth, to enforce the obligations of natural affection, no order could be made on either of the sons.

The Report of the Poor Law Board shows that, in point of fact, large sums are annually expended by the parish of St. Peter Port, for the relief of persons not connected with the island. And from the representation with which the Report concludes, it will be seen that there is reason to apprehend that if persons leaving the United Kingdom to reside in Guernsey, were to be placed, as regards removability, on anything like the same footing with persons moving from one parish to another in England, the result would be highly prejudicial to the welfare of the island.

Requesting that your Excellency will be pleased to forward the Report to the Right Honourable the Secretary of State,

I have, &c.

His Excellency Major General Scott, Lieutenant Governor.

(signed) *P. Stafford Carey*, Bailiff.

P.S.—The three lists referred to in the Report of the Poor Law Board are enclosed herewith.

REPORT from the Poor Law Board of St. Peter Port.

Poor Law Board, St. Peter Port,
13 June 1864.

Sir,

I HAVE the honour to inform you that having laid before the Poor Law Board your letter of 30th ultimo, I have been directed to forward you the following statement with reference to the case of William Adey.

William Adey was admitted into the St. Peter Port poor-house (known under the name of the hospital), for the first time on the 29th March 1856, in consequence of having had his ribs fractured by accident; at the end of three months the medical officers returned him as cured. He was not, as he represents in his statement before the Board of Guardians at Christchurch, "taken on board the steamer;" but having declared his inability to maintain himself, he was allowed to continue as an inmate of the poor-house until the year 1860, when the Board decided to apply to the Royal Court for authority to remove him to his parish in England. On hearing of this he applied for his discharge, and on the 19th May 1860, he left the poor-house. No part of the expense of his maintenance during these four years has ever been repaid to the parish.

At the time of his first admission to the poor-house, William Adey had two sons, William and John. William is a man of respectable conduct, with a family. He has worked for some years as sailmaker in this parish, with 18 *s.* a week wages, and has now regular employment with Mr. George Cochrane, marine store dealer. John was in the employ of Mr. Silke, a shipowner in this island, as master of one of his vessels, from the beginning of the year 1856 to 11th May 1857, with a salary of 6 *l.* a month, exclusive of gratuities; and from October 1857 to June 1861, he was master of a vessel belonging to the port of Guernsey, called "Sarnian Gem," where he received 7 *l.* a month and gratuities. He is supposed to have been drowned last year at sea.

On the 17th March 1862, after an interval of nearly two years, William Adey, the pauper, applied for parochial relief, and was admitted to the poor-house.

He remained there until 7th December 1863, when he was removed to the parish of his birth, under an Order of the Royal Court of 26th November 1863. The Order states that William Adey has never acquired a settlement in any parish in the island, and on this point it may be proper to add that, from information collected by the Board, it has been ascertained that the statement of William Adey before the Board of Guardians is incorrect, inasmuch as he says, "I think I was nine years old when I first went to Guernsey; I lived in Guernsey till I was removed, except about two years, during which I was in the Isle of Alderney;" whereas, in point of fact, before coming to Guernsey, he resided in Alderney from 1800 till 1812, and was 12 years old on his arrival there; was married in 1809, in Alderney. In 1812 he came to Guernsey with his family.

About 24 years ago he resided at Portsmouth, when he and his wife assisted his sister in keeping a public-house there, called "Glorious Apollo," *alias* "The Naked Child," and he subsequently continued a sea-faring life.

William Adey having left this island under the order of removal of the 26th November 1863, returned on the 18th February last, and is now residing in the parish of St. Peter Port without being chargeable.

I trust that the above statement will show that this, far from being a case of "peculiar hardship," is one out of many others in which persons having no claim whatever on the parish of St. Peter Port, have been assisted for longer or shorter periods of time.

In order to show the nature and amount of the demands upon the parish for relief to stranger poor, I beg to enclose three lists for the year 1863; the first, containing a statement of the stranger poor admitted into the poor-house during the year, with the expenditure incurred, amounting to 314 *l.* 11 *s.* 3 *d.* The second, a statement of the stranger poor, permanently maintained in the poor-house during the year, with the expenditure incurred, amounting to 555 *l.* 12 *s.* 6 *d.* The third, a statement of the stranger poor who received out-door relief from the Poor Law Board during the year, with the expenditure incurred, amounting to 210 *l.* 12 *s.*

These

These statements are exclusive of 51 *l.* 15*s.* 5 *d.* for casual relief, and do not include coals medical attendance, &c.; they show an expenditure of over 1,000 *l.*, incurred for persons no legally settled in the parish.

The geographical position of the island, its stone and shipping trade, its garrison, the public works carried on in it from time to time, cause a constant influx of strangers of all classes, and when once here, there is no immediate neighbourhood for them to resort to in search of work.

The duties of the Board in dealing with these strangers are therefore onerous and difficult, and relief is administered with no stinting hand, notwithstanding the knowledge that when due assistance has been given it generally has to be continued.

The case of William Adey is the only one with reference to which any complaint as to the manner in which our discretion has been exercised has been forwarded for our observation, and the Board earnestly deprecates any change in the laws of the island which would have the effect of subjecting the parishes of our small community to an unlimited liability for the maintenance of persons coming to us from all parts of the United Kingdom.

I have, &c.
(signed) *N. Lefebvre*, P. P. L. Board.

To E. W. Hutchinson, Esq., Constable.

(1.)

IN-MAINTENANCE.

STRANGER POOR admitted into the Hospital from Sickness and Casualties in 1863.

NAME.	Age.	Admitted.	Discharged.	Period.	——	From what Country, &c.
ADULTS.				*Yrs. days.*	£. *s.* *d.*	
Crang, Henry	47	7 Jan.	31 Mar.	0 90	- -	Bishops Tawton, Devon.
De Jausser-and, William	31	„ „	-	1 0	- -	Winchester.
Duval, dit Lariviére	66	„ „	27 Jan.	0 27	- -	Dead (France).
Leguet, Peter	44	„ „	14 „	0 14	- -	France.
Mosher, Ward	33	„ „	4 July	0 185	- -	Halifax, New Brunswick.
Stephens, John	43	20 „	22 Jan.	0 3	- -	(Dead) Launceston.
Lafosse, Charles	27	21 „	14 Feb.	0 25	- -	France.
Hambley, Thomas	40	22 „	24 Jan.	0 3	- -	Liskeard, Cornwall.
Lekey, John	28	26 „	26 Feb.	0 32	- -	Lyme Regis, Dorset.
Hambley, Thomas	40	„ „	3 „	0 9	- -	Liskeard.
Gurnow, Francis	62	10 Feb.	17 „	0 8	- -	Madron, Cornwall.
Murphy, Timothy	64	20 „	31 Mar.	0 40	- -	Gibraltar.
Hemmings, Edward	40	2 Mar.	6 „	0 5	- -	London.
Ball, Charles	54	17 „	24 Apr.	0 39	- -	St. Mary, Southampton.
Burke, Michael	28	„ „	4 „	0 19	- -	Dead (Ireland).
Loveless, John	57	7 Apr.	18 „	0 12	- -	Scotland.
Zabiélle, Antoine	50	21 „	25 „	0 5	- -	France.
Pearce, James	38	18 May	9 June	0 23	- -	Chard, Somerset.
Peek, John	38	28 „	2 „	0 6	- -	Jersey.
Hawker, Charles	61	2 June	9 „	0 8	- -	Thorncombe, Devon.
Sibley, Charles	29	12 „	25 „	0 14	- -	Ilchester, Somerset.
Morin, Pierre	34	3 Aug.	16 Sept.	0 45	- -	France.
Garland, John	—	8 „	18 Aug.	0 11	- -	Kingsdon, Somerset.
Paul, James	33	29 „	-	0 125	- -	England, county unknown.
Murphy, Timothy	64	„ „	-	0 125	- -	Gibraltar.
Applia, Jean Phillippe	28	17 Sept.	26 Oct.	0 40	- -	France.
Grieve, James	40	9 Oct.	7 Nov.	0 30	- -	England, county unknown.
Parrett, Alfred	20	4 Nov.	4 „	0 1	- -	Jersey.
Snell, Samuel	23	15 „	-	0 47	- -	England, county unknown.
Male, Alfred	27	21 „	-	0 41	- -	Kingsbury, Somerset.
Harman, James	49	5 Dec.	18 Dec.	0 14	- -	England, county unknown.
Dabinelt, Henry	17	6 „	10 „	0 5	- -	Somerset.
Le Laidier, Bon Christophe	50	8 Dec.	-	0 24	- -	France.
Gault, Henry	23	12 „	-	0 20	- -	Westminster.
Loveless, William	32	17 „	21 Dec.	0 5	- -	Dorset.
Pattimore, Charles	40	„ „	-	0 15	- -	Netherbury, Dorset.
Carroll, Thomas	19	18 Dec.	29 Dec.	0 12	- -	Tipperary, Ireland.
		Carried forward		4 32		

STRANGER POOR admitted into Hospital from Sickness and Casualties in 1863—*continued.*

NAMES.	Age.	Admitted.	Discharged.	Period.		——	From what Country,
Adults—*continued.*				*Yrs.*	*days.*	£. *s.* *d.*	
		Brought forward - - -		4	32		
Béhel, Bonne, widow Potier -	39	1 Jan. -	6 Jan. -	0	6	- -	Dead (France).
Blake, Jane, widow Garrett -	90	1 „ -	- -	1	0	- -	Hants.
Drew, Rosina - - - -	21	1 „ -	31 Mar. -	0	90	- -	Plymouth.
Guilliard, H., wife of Jourdan -	30	1 „ -	2 Feb. -	0	33	- -	France.
Ludby, Frances, widow Moore -	49	1 „ -	6 July -	0	187	- -	Petworth, Sussex.
Melmer, Phœbe, widow Martin -	59	1 „ -	28 Jan. -	0	28	- -	England, county unknown.
Small, Theresa, wife of C. Wells -	23	1 „ -	12 Mar. -	0	71	- -	Dorchester.
Sobay, Mary, widow Boyett -	–	1 „ -	- -	1	0	- -	Plymouth.
Wheatley, Agnes - - -	25	1 „ -	20 May -	0	140	- -	
Rouget, Margaret, widow Hewitson.	24	13 „ -	19 Mar. -	0	66	- -	England, county unknown.
Dunn, Mary Ann, wife of Chapple	26	15 „ -	26 Jan. -	0	12	- -	Exeter.
Warren, Elizabeth - - -	19	20 „ -	10 Feb. -	0	22	- -	Haydon, Dorset.
Curnow, Mrs., and two daughters	62 20 18	10 Feb. -	17 „ -	0	24	- -	Madron, Cornwall.
Le Breton, Rachel, widow Mahy	42	16 „ -	14 Mar. -	0	27	- -	Jersey.
Laurence, Susan, Mrs. - -	30	17 „ -	11 „ -	0	23	- -	Winchester.
Buet, Merino, wife of G. Jones -	41	13 Mar. -	27 „ -	0	15	- -	(Dead) Bridport, Dorset.
Baker, Mary, widow J. Capon -	60	20 „ -	30 „ -	0	11	- -	- ditto.
Murphy, Eliza - - - -	15	7 May -	- -	0	239	- -	Ireland.
Dowintow, Sophia, wife of Bools	40	17 June -	2 Nov. -	0	139	- -	Brixham.
Langdon, Elizabeth, widow of W. Allen.	62	28 July -	16 Oct. -	0	81	- -	- ditto.
Hawkins, Mary Ann, widow Peadon.	48	3 Aug. -	4 Aug. -	0	2	- -	Chard, Somerset.
Hawkins, Mary Ann, widow Peadon.	–	15 „ -	15 „ -	0	62	- -	- - ditto.
M'Guire, Bridget Jane - -	16	21 „ -	23 „ -	0	3	- -	Ireland.
Sheil, Jane, widow Cullen - -	27	24 „ -	13 Oct. -	0	51	- -	- ditto.
Sparks, Maria - - - -	16	7 Sept. -	20 „ -	0	44	- -	Collumpton, Devon.
Stockey, Mary Ann, wife of Hewitt	–	10 Oct. -	7 Dec. -	0	59	- -	Merriott, Somerset.
Keeffe, Ellen - - - -	22	2 Nov. -	- -	0	60	- -	Waterford.
Vautier, Matilda - - - -	30	18 „ -	19 Nov. -	0	2	- -	Jersey.
		At 1 *s.* 3 *d.* per diem - -		10	69	£.232 8 9	
CHILDREN.							
Male, Albert - - - -	13	1 Jan. -	- -	1	0		
Trustam (three boys) - - -	–	- -	12 Mar. -	0	213		
Hewitson, W. H. - - -	14 months	13 Jan. -	19 „ -	0	66		
Chapple, Robert - - -	2½	15 „ -	26 „ -	0	12		
Howlett, Thomas - - -	10	25 Feb. -	- -	0	310		
Bools, Samuel and William -	6 2	17 June -	2 Nov. -	0	278		
Burgess, William - - -	16	31 July -	1 Aug. -	0	2		
Page, Joseph - - - -	15	„ „ -	„ „ -	0	2		
Wilson, James - - - -	12	31 Aug. -	3 Sept. -	0	4		
Keeffe, Michael - - - -	–	2 Nov. -	- -	0	60		
Rich, Henry John - - -	15	- -	27 Dec. -	0	11		
Trustam, Sarah Ann - - -	7	1 Jan. -	12 Mar. -	0	71		
Chapple (three girls) - - -	–	15 „ -	26 Jan. -	0	36		
Hewitson, Margaret Ann - -	–	14 Feb. -	19 Mar. -	0	34		
Quenault, Amandine - - -	11	2 April -	19 June -	0	79		
Duffey, Mary Ann - - -	2	9 „ -	16 April -	0	8		
Bools, Selina, Rosina, Sophia -	–	17 June -	2 Nov. -	0	417		
New, Marie - - - -	13	21 July -	23 July -	0	3		
		At 10 *d.* per diem - - -		5	146		
						82 2 6	
					£.	314 11 3	

(2.)

IN-MAINTENANCE.

PERMANENT STRANGER POOR in the Hospital of St. Peter Port, during the Year 1863.

NAMES.	Age.	From what Date.	Discharged.	Period.		——			From what Country, &c.
				Yrs.	days.	£.	s.	d.	
Adey, William	76	1 Jan.	7 Dec.	0	341	-		-	Sopley, Hants.
Ball, John	85	1 „	-	1	0	-		-	Devon.
Bollen, James	83	1 „	-	1	0	-		-	Dorset.
Boutcher, Samuel	77	1 „	30 April	0	120	-		-	Axminster, Devon.
Brewer, William	68	1 „	-	1	0	-		-	Petersfield, Hants.
Brinage, John	70	1 „	-	1	0	-		-	England, county unknown.
Daw, Allan	75	1 „	-	1	0	-		-	Sussex.
Lane, Joseph	87	1 „	-	1	0	-		-	Jersey.
Mash, John	82	1 „	-	1	0	-		-	London.
Ogilvy, Duncan	30	1 „	-	1	0	-		-	Scotland.
Ward, Thomas	25	1 „	-	1	0	-		-	Unknown.
Whittaker, George	72	1 „	-	1	0	-		-	London.
Beare, Gertrude	–	1 „	-	1	0	-		-	near Plymouth, Devon.
Boyce, Sophia, widow Cronin	–	1 „	-	1	0	-		-	Unknown.
Bollock, alias Davis, Judith	–	1 „	-	1	0	-		-	- ditto.
Druce, Elizabeth, widow Diamond	–	1 „	-	1	0	-		-	Devon.
Fletcher, Mary Ann	–	1 „	-	1	0	-		-	Unknown.
Gould, Ann, widow Willis	–	1 „	-	1	0	-		-	Devon.
Hawkins, Ann	–	1 „	-	1	0	-		-	England, county unknown.
Johns, Jane	–	1 „	-	1	0	-		-	Cornwall.
Kent, Ann, widow Betsey	–	1 „	-	1	0	-		-	Dover, Kent.
Le Cras, Rachael, widow Singleton	–	1 „	-	1	0	-		-	Plymouth.
Le Roy, Elizabeth, widow Sullivan	–	1 „	-	1	0	-		-	Ireland.
Moore, Mary, widow Baker	–	1 „	-	1	0	-		-	England, county unknown.
Smith, Mary Ann, wife of Bollen	–	1 „	-	1	0	-		-	Sussex.
Smith, Mary Ann	–	1 „	-	1	0	-		-	Cornwall.
Russell, Ann, widow Wynn	–	1 „	-	1	0	-		-	- ditto.
Sweetman, Ann, widow Agnew	–	1 „	-	1	0	-		-	Ireland.
Watts, Sarah, wife of Anderson	–	1 „	-	1	0	-		-	Norway.
Wheadon, Mary	–	1 „	-	1	0	-		-	England, county unknown.
Sadler, Lewis Elizabeth, widow Roberts	–	1 „	-	1	0	-		-	England, county unknown.
Willy, Ann, wife of S. Boutcher	–	1 „	11 Nov.	–	315	—			
		At 10*d.* per diem		31	46				
						473	7	6	

PERMANENT POOR in the Hospital on State's Account.

WIDOWS OF OUT-PENSIONERS:				
Susan Cooper	Their united Cost for the Year 1863 was	82	5	–
Catherine Read				
Jane Hughes				
Ann Kennedy				
Martha McGregor				
	£.	555	12	6

(3.)

Out-Relief.

Stranger Poor on the Permanent Out-Relief List, for the Year 1863.

Names.	Ages.	Allowance.			Amount.			From what Country, &c.
			s.	*d.*	£.	*s.*	*d.*	
E. Emery, widow, Devonshire	84	52 weeks at	2	6	6	10	–	Cornwall.
Margaret Higginson, widow Welch	78	52 „	2	–	5	4	–	England, county unknown.
E. Le Lachard, widow Mana	70	52 „	2	–	5	4	–	France.
M. Anderson, widow Eyres	81	52 „	2	–	5	4	–	England, county unknown.
M. A. Patterson, widow A. Stephens	75	52 „	2	–	5	4	–	Scotland, county unknown.
Ch. Le Lacheux, widow W. Fowler	66	52 „	1	6	3	18	–	England, county unknown.
Elizabeth Anson, widow Cummings	78	52 „	2	6	6	10	–	Ireland, county unknown.
Jane Elton	82	52 „	2	6	6	10	–	Basingstoke.
Mary Christmas, widow M'Carthy	83	52 „	2	6	6	10	–	Ireland, county unknown.
Catherine Goodwin, widow W. Tanner	73	52 „	2	–	5	4	–	England, county unknown.
Jane Kiel	68	52 „	2	–	5	4	–	Lincolnshire.
Elizabeth Mollet, widow J. Ricard	75	52 „	2	6	6	10	–	France.
Joseph Porter	77	52 „	2	–	5	4	–	Wells.
John Pyle	74	52 „	3	6	9	2	–	Topsham, Devon.
James House	79	52 „	3	6	9	2	–	Piddletown, Dorset.
Maria Barnes	77	52 „	2	–	5	4	–	Somersetshire.
Daniel Pringle	58	52 „	2	6	6	10	–	Scotland, county unknown.
Ann Higginson, widow J. Lock	82	52 „	2	–	5	4	–	Lyme.
Peter Anderson	82	52 „	2	–	5	4	–	Norway.
Mary Kiel, widow Butt	81	52 „	2	6	6	10	–	England, county unknown.
Mary Renouf, widow T. Thine, alias Stuart.	71	52 „	2	–	5	4	–	England, county unknown.
Elizabeth Johnson, widow J. Hill	67	52 „	2	–	5	4	–	Devon.
S. French, widow Roussel	82	52 „	2	6	6	10	–	Ireland, County unknown.
Elizabeth Bernel, widow Thomas	68	52 „	2	6	6	10	–	Dartmouth.
M. A. Dorrill	36	52 „	2	6	6	10	–	Poland.
Thomas Brian	82	52 „	4	6	11	14	–	England, county unknown.
Martha M'Cuddy, widow Saundy	87	52 „	2	–	5	4	–	England, county unknown.
Jane Clark	45	52 „	2	–	5	4	–	Scotland, county unknown.
Margaret M'Cleod	73	52 „	2	6	6	10	–	Scotland, county unknown.
James Paul	74	52 „	2	–	5	4	–	England, county unknown.
Sarah Cox, widow Hansbury	76	52 „	2	6	6	10	–	Ireland, county unknown.
Sophia Brown, Duddo	48	52 „	2	–	5	4	–	County Down.
Widow Henry Hall	90	52 „	2	–	5	4	–	Ireland, county unknown.
Betsey Mayett	73	52 „	2	–	5	4	–	England, county unknown.
Harriet Mackey	74	52 „	2	–	5	4	–	England, county unknown.
				£.	210	12	–	

WILLIAM ADEY.

COPY of CORRESPONDENCE with the Lieutenant Governor of *Guernsey* relative to the Case of *William Adey*.

(*Mr. Baring*)

Ordered, by The House of Commons, *to be Printed*,
29 *July* 1864.

570.

Under 1 *oz.*

BASTARD CHILDREN.

RETURN to an Order of the Honourable The House of Commons, dated 29 April 1863;—*for*,

A RETURN "showing the Number of BASTARD CHILDREN Born in the several WORKHOUSES in *England* and *Wales*, for the Years 1860, 1861, and 1862 respectively, and the Numbers that have become Chargeable in UNIONS where there are no Workhouses."

Poor Law Board, 4 February 1864.

C. GILPIN, Secretary.

RETURN showing the Number of BASTARD CHILDREN Born in the several WORKHOUSES in *England* and *Wales*, for the Years 1860, 1861, and 1862 respectively, and the Numbers that have become Chargeable in UNIONS where there are no Workhouses.

NAMES OF UNIONS.	Number of Bastard Children Born in the Workhouse.			Number of Bastard Children that have become Chargeable to the Union.		
	1860.	1861.	1862.	1860.	1861.	1862.
ENGLAND:						
BEDFORD:						
Ampthill	2	2	4	–	–	–
Bedford	13	11	13	–	–	–
Biggleswade	7	7	7	–	–	–
Leighton Buzzard	1	1	1	–	–	–
Luton	5	7	8	–	–	–
Woburn	3	4	4	–	–	–
TOTAL	31	32	37	–	–	–
BERKS:						
Abingdon	7	8	9	–	–	–
Bradfield	7	7	9	–	–	–
Cookham	2	5	2	–	–	–
East Hampstead	2	2	1	–	–	–
Faringdon	9	10	12	–	–	–
Hungerford	5	9	15	–	–	–
Newbury	12	8	4	–	–	–
Reading	9	9	10	–	–	–
Wallingford	6	7	8	–	–	–
Wantage	3	8	5	–	–	–
Windsor	13	10	7	–	–	–
Wokingham	9	4	9	–	–	–
TOTAL	84	87	91	–	–	–
BUCKS:						
Amersham	6	2	6	–	–	–
Aylesbury	1	3	8	–	–	–
Buckingham	7	6	6	–	–	–
Eton	6	7	4	–	–	–
Newport Pagnell	7	9	9	–	–	–
Winslow	1	1	4	–	–	–
Wycombe	9	11	10	–	–	–
TOTAL	37	39	47	–	–	–

NAMES OF UNIONS.	Number of Bastard Children Born in the Workhouse.			Number of Bastard Children that have become Chargeable to the Union.		
	1860.	1861.	1862.	1860.	1861.	1862.
CAMBRIDGE:						
Cambridge	10	8	6	–	–	–
Caxton and Arrington	9	5	7	–	–	–
Chesterton	6	12	8	–	–	–
Ely	2	2	8	–	–	–
Linton	5	8	7	–	–	–
Newmarket	16	16	15	–	–	–
North Witchford	13	17	6	–	–	–
Whittlesey	3	6	4	–	–	–
Wisbeach	15	22	24	–	–	–
TOTAL	79	96	85	–	–	–
CHESTER:						
Altrincham	7	10	12	–	–	–
Birkenhead	Workhouse in course of erection			–	16	24
Boughton, Great	4	3	6	–	–	–
Chester	14	10	13	–	–	–
Congleton	3	10	6	–	–	–
Macclesfield	21	12	28	–	–	–
Nantwich	7	7	15	–	–	–
Northwich	4	4	14	–	–	–
Runcorn	3	5	3	–	–	–
Stockport	9	16	25	–	–	–
Wirrall	20	16	17	15	3	11
TOTAL	92	93	139	15	19	35
CORNWALL:						
Austel, St.	23	21	21	–	–	–
Bodmin	8	12	16	–	–	–
Camelford	5	8	4	–	–	–
Columb, St., Major	6	12	10	–	–	–
Falmouth	8	7	12	–	–	–
Germans, St.	8	6	3	–	–	–
Helston	4	4	5	–	–	–
Launceston	3	7	8	–	–	–
Liskeard	18	21	18	–	–	–
Penzance	16	24	17	–	–	–
Redruth	30	35	30	–	–	–
Stratton	2	1	3	–	–	–
Truro	23	26	24	–	–	–
TOTAL	154	184	171	–	–	–
CUMBERLAND:						
Alston-with-Garrigill	–	2	–	–	–	–
Bootle	2	–	5	–	–	–
Brampton	6	5	3	–	–	–
Carlisle	17	18	20	–	–	–
Cockermouth	22	33	27	–	–	–
Longtown	5	1	5	–	–	–
Penrith	13	6	12	–	–	–
Whitehaven	21	29	18	–	–	–
Wigton	11	10	13	–	–	–
TOTAL	97	104	103	–	–	–
DERBY:						
Ashbourne	12	4	5	–	–	–
Bakewell	4	5	6	–	–	–
Belper	7	18	7	–	–	–
Chapel-en-le-Frith	3	2	1	–	–	–
Chesterfield	11	17	15	–	–	–
Derby	9	15	9	–	–	–
Glossop	3	4	4	–	–	–
Hayfield	–	–	4	–	–	–
Shardlow	4	6	6	–	–	–
TOTAL	53	71	57	–	–	–

NAMES OF UNIONS.	Number of Bastard Children Born in the Workhouse.			Number of Bastard Children that have become Chargeable to the Union.		
	1860.	1861.	1862.	1860.	1861.	1862.
DEVON:						
Axminster	12	11	9	–	–	–
Barnstaple	18	19	15	–	–	–
Bideford	11	14	8	–	–	–
Crediton	11	6	12	–	–	–
East Stonehouse	7	7	2	–	–	–
Exeter	8	11	13	–	–	–
Holsworthy	4	6	6	–	–	–
Honiton	13	11	13	–	–	–
Kingsbridge	6	14	7	–	–	–
Newton Abbot	19	23	24	–	–	–
Okehampton	9	10	7	–	–	–
Plymouth	44	52	51	–	–	–
Plympton, St. Mary	11	6	6	–	–	–
South Molton	7	11	10	–	–	–
Stoke Damerell	12	14	18	–	–	–
Tavistock	7	15	9	–	–	–
Thomas, St.	3	10	6	–	–	–
Tiverton	7	18	16	–	–	–
Torrington	5	13	10	–	–	–
Totnes	8	21	18	–	–	–
TOTAL	222	292	260	–	–	–
DORSET:						
Beaminster	8	3	6	–	–	–
Blandford	8	7	8	–	–	–
Bridport	8	5	6	–	–	–
Cerne	2	6	6	–	–	–
Dorchester	9	16	8	–	–	–
Poole	4	2	9	–	–	–
Shaftesbury	5	6	4	–	–	–
Sherborne	2	4	11	–	–	–
Sturminster	2	4	7	–	–	–
Wareham and Purbeck	8	2	12	–	–	–
Weymouth	3	7	8	–	–	–
Wimborne and Cranborne	1	4	3	–	–	–
TOTAL	60	66	88	–	–	–
DURHAM:						
Auckland	7	2	12	–	–	–
Chester-le-Street	7	8	3	–	–	–
Darlington	4	8	8	–	–	–
Durham	9	7	6	–	–	–
Easington	6	3	1	–	–	–
Gateshead	13	14	17	–	–	–
Hartlepool	–	–	1	–	–	–
Houghton-le-Spring	3	3	2	–	–	–
Lanchester	3	10	6	–	–	–
Sedgefield	–	1	5	–	–	–
South Shields	5	9	6	–	–	–
Stockton	7	8	10	–	–	–
Sunderland	16	20	16	–	–	–
Teesdale	10	11	8	–	–	–
Weardale	3	6	3	–	–	–
TOTAL	93	110	104	–	–	–
ESSEX:						
Billericay	2	4	–	–	–	–
Braintree	8	6	6	–	–	–
Chelmsford	19	14	11	–	–	–
Colchester	15	16	11	–	–	–
Dunmow	9	7	7	–	–	–
Epping	4	8	3	–	–	–
Halstead	3	6	5	–	–	–
Lexden and Winstree	9	13	1	–	–	–
Maldon	14	18	12	17	18	20
Ongar	7	5	9	–	–	–

NAMES OF UNIONS.	Number of Bastard Children Born in the Workhouse.			Number of Bastard Children that have become Chargeable to the Union.		
	1860.	1861.	1862.	1860.	1861.	1862.
Essex—*continued.*						
Orsett	2	5	5	–	–	–
Rochford	7	6	10	–	–	–
Romford	11	12	21	–	–	–
Saffron Walden	8	8	10	–	–	–
Tendring	5	9	3	–	–	–
West Ham	15	26	27	–	–	–
Witham	10	12	15	–	–	–
TOTAL	148	175	156	17	18	20
GLOUCESTER:						
Bristol	74	95	85	–	–	–
Cheltenham	20	21	23	–	–	–
Chipping Sodbury	6	8	11	–	–	–
Cirencester	13	11	21	–	–	–
Clifton	20	35	21	–	–	–
Dursley	7	7	6	–	–	–
Gloucester	13	19	15	–	–	–
Newent	4	4	11	–	–	–
Northleach	5	8	7	–	–	–
Stow-on-the-Wold	10	9	13	–	–	–
Stroud	14	12	11	–	–	–
Tetbury	1	1	–	–	–	–
Tewkesbury	3	2	3	–	–	–
Thornbury	4	8	8	–	–	–
Westbury-on-Severn	10	9	3	–	–	–
Wheatenhurst	1	3	5	–	–	–
Winchcombe	1	5	6	–	–	–
TOTAL	206	257	249	–	–	–
HEREFORD:						
Bromyard	6	7	4	–	–	–
Dore	1	5	2	–	–	–
Hereford	14	13	21	–	–	–
Kington	3	3	6	–	–	–
Ledbury	5	4	5	–	–	–
Leominster	8	3	4	–	–	–
Ross	8	8	4	–	–	–
Weobley	2	5	5	–	–	–
TOTAL	47	48	51	–	–	–
HERTS:						
Albans, St.	4	1	6	–	–	–
Barnet	6	3	6	–	–	–
Berkhampstead	3	5	6	–	–	–
Bishop's Stortford	11	10	10	–	–	–
Buntingford	1	1	2	–	–	–
Hatfield	2	–	–	–	–	–
Hemel Hempstead	3	2	1	–	–	–
Hertford	5	3	6	–	–	–
Hitchin	9	8	2	–	–	–
Royston	3	6	4	–	–	–
Ware	6	5	13	–	–	–
Watford	4	9	2	–	–	–
Welwyn	–	–	–	–	–	–
TOTAL	57	53	58	–	–	–
HUNTS:						
Huntingdon	8	10	15	–	–	–
Ives, St.	9	8	7	–	–	–
Neot's, St.	4	2	8	–	–	–
TOTAL	21	20	30	–	–	–

NAMES OF UNIONS.	Number of Bastard Children Born in the Workhouse.			Number of Bastard Children that have become Chargeable to the Union.		
	1860.	1861.	1862.	1860.	1861.	1862.
KENT:						
Ashford, East	1	5	3	–	–	–
Ashford, West	6	6	1	–	–	–
Blean	4	4	15	–	–	–
Bridge	4	4	7	–	–	–
Bromley	5	8	6	–	–	–
Canterbury	6	4	9	–	–	–
Cranbrook	6	11	11	–	–	–
Dartford	11	7	6	–	–	–
Dover	24	19	14	–	–	–
Eastry	16	11	11	–	–	–
Elham	6	8	9	–	–	–
Faversham	4	7	12	–	–	–
Gravesend and Milton	5	6	5	–	–	–
Greenwich	23	39	31	–	–	–
Hollingbourn	9	13	12	–	–	–
Hoo	1	1	1	–	–	–
Lewisham	7	4	9	–	–	–
Maidstone	16	13	20	–	–	–
Malling	18	14	14	–	–	–
Medway	18	16	22	–	–	–
Milton	4	4	8	–	–	–
North Aylesford	5	5	2	–	–	–
Romney Marsh	3	6	2	–	–	–
Sevenoaks	13	9	11	–	–	–
Sheppey	3	1	7	–	–	–
Tenterden	3	7	7	–	–	–
Thanet, Isle of	6	10	19	–	–	–
Tonbridge	13	16	18	–	–	–
TOTAL	240	258	292	–	–	–
LANCASTER:						
Ashton-under-Lyne	17	15	29	–	–	–
Barton-upon-Irwell	7	6	8	–	–	–
Blackburn	23	18	11	–	–	–
Bolton	20	24	26	–	–	–
Burnley	7	6	12	–	–	–
Bury	8	5	9	–	–	–
Caton	3	4	5	–	–	–
Chorley	2	9	4	–	–	–
Chorlton	43	38	32	–	–	–
Clitheroe	2	1	1	–	–	–
Fylde, The	3	5	8	–	–	–
Garstang	5	6	2	22	21	30
Haslingden	1	3	6	–	–	–
Lancaster	2	5	7	–	–	–
Leigh	1	5	13	–	–	–
Liverpool	220	250	253	–	–	–
Manchester	168	236	234	–	–	–
Oldham	6	16	24	–	–	–
Ormskirk	6	2	10	–	–	–
Precot	5	12	5	–	–	–
Preston	40	38	60	–	–	–
Prestwich	2	3	4	–	–	–
Rochdale	1	5	7	–	–	–
Salford	26	31	35	–	–	–
Todmorden	–	–	–	20	20	89
Toxteth Park	6	9	12	–	–	–
Ulverstone	19	23	19	–	–	–
Warrington	6	7	8	–	–	–
West Derby	22	37	28	–	–	–
Wigan	11	12	10	–	–	–
TOTAL	682	831	882	42	41	119
LEICESTER:						
Ashby-de-la-Zouch	13	10	15	–	–	–
Barrow-on-Soar	6	4	6	–	–	–
Billesdon	4	1	–	–	–	–

NAMES OF UNIONS.	Number of Bastard Children Born in the Workhouse.			Number of Bastard Children that have become Chargeable to the Union.		
	1860.	1861.	1862.	1860.	1861.	1862.
LEICESTER—*continued.*						
Blaby	3	7	–	–	–	–
Hinckley	8	8	13	–	–	–
Leicester	17	23	18	–	–	–
Loughborough	8	10	10	–	–	–
Lutterworth	7	12	13	–	–	–
Market Bosworth	10	10	8	12	17	11
Market Harborough	4	6	6	–	–	–
Melton Mowbray	13	12	17	46	34	46
TOTAL	93	103	106	58	51	57
LINCOLN:						
Boston	25	34	28	–	–	–
Bourn	5	11	15	–	–	–
Caistor	18	18	18	–	–	–
Gainsborough	9	5	5	–	–	–
Glanford Brigg	13	13	12	–	–	–
Grantham	7	9	6	–	–	–
Holbeach	11	15	25	–	–	–
Horncastle	32	25	30	–	–	–
Lincoln	33	37	43	–	–	–
Louth	27	26	21	–	–	–
Sleaford	10	6	8	–	–	–
Spalding	12	13	13	–	–	–
Spilsby	22	36	15	–	–	–
Stamford	14	12	14	–	–	–
TOTAL	238	260	253	–	–	–
MIDDLESEX:						
Bethnal Green	45	52	40	–	–	–
Brentford	14	11	9	–	–	–
Chelsea	36	56	47	–	–	–
Clerkenwell	39	49	38	–	–	–
Edmonton	14	15	11	–	–	–
Fulham	9	16	22	–	–	–
George, St., East	54	40	47	–	–	–
George, St., Hanover-square	34	32	32	–	–	–
Giles, St., and St. George	61	68	69	–	–	–
Hackney	27	20	24	–	–	–
Hampstead	1	3	4	–	–	–
Hendon	4	4	9	–	–	–
Holborn	29	29	37	–	–	–
Islington	44	56	57	–	–	–
James, St.	37	50	36	–	–	–
Kensington	28	40	37	–	–	–
London, City	20	22	12	–	–	–
London, East	17	26	19	–	–	–
London, West	–	–	–	38	46	32
Luke's, St.	42	41	57	–	–	–
Margaret, St., and St. John	40	55	63	–	–	–
Martin's, St., in Fields	21	25	12	–	–	–
Marylebone	174	164	164	–	–	–
Mile End, Old Town	56	58	88	–	–	–
Paddington	17	23	46	–	–	–
Pancras, St.	148	156	155	–	–	–
Poplar	14	16	28	–	–	–
Shoreditch	63	64	50	–	–	–
Staines	1	7	4	–	–	–
Stepney	22	23	19	–	–	–
Strand	40	55	53	–	–	–
Uxbridge	7	8	8	–	–	–
Whitechapel	74	67	56	–	–	–
TOTAL	1,232	1,351	1,353	38	46	32

NAMES OF UNIONS.	Number of Bastard Children Born in the Workhouse.			Number of Bastard Children that have become Chargeable to the Union.		
	1860.	1861.	1862.	1860.	1861.	1862.
MONMOUTH:						
Abergavenny	5	4	6	–	–	–
Bedwellty	15	16	14	–	–	–
Chepstow	4	12	6	–	–	–
Monmouth	7	12	14	–	–	–
Newport	18	18	17	–	–	–
Pontypool	15	20	18	–	–	–
TOTAL	64	82	75	–	–	–
NORFOLK:						
Aylsham	7	10	8	–	–	–
Blofield	8	7	6	–	–	–
Depwade	14	24	20	–	–	–
Docking	7	9	12	–	–	–
Downham	10	8	10	–	–	–
Erpingham	13	11	15	–	–	–
Faith, St.	6	4	7	–	–	–
Flegg, East and West	6	5	6	–	–	–
Forehoe	7	8	7	–	–	–
Freebridge Lynn	9	9	8	–	–	–
Guiltcross	14	13	13	–	–	–
Henstead	7	5	3	–	–	–
King's Lynn	6	11	9	–	–	–
Loddon and Clavering	11	10	12	–	–	–
Mitford and Launditch	10	11	9	–	–	–
Norwich	22	29	43	–	–	–
Swaffham	3	8	3	–	–	–
Thetford	2	6	5	–	–	–
Tunstead and Happing	6	5	8	–	–	–
Walsingham	8	8	13	–	–	–
Wayland	8	9	8	–	–	–
Yarmouth, Great	13	17	17	–	–	–
TOTAL	197	227	242	–	–	–
NORTHAMPTON:						
Brackley	4	1	6	–	–	–
Brixworth	7	12	9	–	–	–
Daventry	8	4	3	–	–	–
Hardingstone	3	2	–	–	–	–
Kettering	4	7	10	–	–	–
Northampton	15	23	8	–	–	–
Oundle	9	14	11	–	–	–
Peterborough	5	18	13	–	–	–
Potterspury	4	4	5	–	–	–
Thrapston	5	1	2	–	–	–
Towcester	–	3	4	–	–	–
Wellingborough	9	10	17	–	–	–
TOTAL	73	99	88	–	–	–
NORTHUMBERLAND:						
Alnwick	3	2	4	–	–	–
Belford	1	–	–	–	–	–
Bellingham	1	1	–	–	–	–
Berwick-on-Tweed	7	8	2	–	–	–
Castle Ward	2	1	3	–	–	–
Glendale	–	3	1	–	–	–
Haltwhistle	1	2	1	3	3	4
Hexham	18	9	13	–	–	–
Morpeth	2	5	4	–	–	–
Newcastle-on-Tyne	22	30	23	–	–	–
Rothbury	1	1	2	–	–	–
Tynemouth	12	17	10	–	–	–
TOTAL	70	79	63	3	3	4

NAMES OF UNIONS.	Number of Bastard Children Born in the Workhouse.			Number of Bastard Children that have become Chargeable to the Union.		
	1860.	1861.	1862.	1860.	1861.	1862.
NOTTINGHAM:						
Basford	19	15	24	–	–	–
Bingham	8	13	4	–	–	–
East Retford	8	7	7	–	–	–
Mansfield	6	11	12	–	–	–
Newark	7	13	4	–	–	–
Nottingham	44	64	70	–	–	–
Radford	4	12	6	–	–	–
Southwell	8	11	8	–	–	–
Worksop	5	9	13	–	–	–
TOTAL	109	155	148	–	–	–
OXFORD:						
Banbury	6	7	6	–	–	–
Bicester	4	2	7	–	–	–
Chipping Norton	3	1	1	–	–	–
Headington	5	6	10	–	–	–
Henley	10	7	6	–	–	–
Oxford	12	8	11	–	–	–
Thame	1	7	1	–	–	–
Witney	5	10	8	–	–	–
Woodstock	3	–	6	–	–	–
TOTAL	49	48	56	–	–	–
RUTLAND:						
Oakham	8	5	3	–	–	–
Uppingham	5	11	9	–	–	–
TOTAL	13	16	12	–	–	–
SALOP:						
Atcham	10	10	11	–	–	–
Bridgnorth	3	–	4	–	–	–
Church Stretton	4	3	4	–	–	–
Cleobury Mortimer	4	6	3	–	–	–
Clun	4	7	8	–	–	–
Drayton	6	5	7	–	–	–
Ellesmere	9	9	14	–	–	–
Ludlow	12	9	11	–	–	–
Madeley	17	8	9	–	–	–
Newport	5	7	1	–	–	–
Oswestry	13	11	8	–	–	–
Shiffnal	–	7	11	–	–	–
Shrewsbury	5	6	8	–	–	–
Wellington	13	9	18	–	–	–
Wem	8	5	2	–	–	–
Whitchurch	9	3	3	–	–	–
TOTAL	122	105	122	–	–	–
SOMERSET:						
Axbridge	13	18	24	–	–	–
Bath	26	18	23	–	–	–
Bedminster	18	15	16	–	–	–
Bridgwater	18	17	13	–	–	–
Chard	5	7	11	31	43	32
Clutton	6	6	11	–	–	–
Dulverton	4	7	3	–	–	–
Frome	11	8	9	–	–	–
Keynsham	7	10	6	–	–	–
Langport	2	2	5	–	–	–
Shepton Mallet	10	10	11	–	–	–
Taunton	15	16	20	–	–	–
Wellington	4	8	9	–	–	–

NAMES OF UNIONS.	Number of Bastard Children Born in the Workhouse.			Number of Bastard Children that have become Chargeable to the Union.		
	1860.	1861.	1862.	1860.	1861.	1862.
SOMERSET—*continued.*						
Wells	5	9	8	–	–	–
Williton	13	21	11	–	–	–
Wincanton	10	4	8	–	–	–
Yeovil	5	4	5	–	–	–
TOTAL	172	180	193	31	43	32
SOUTHAMPTON:						
Alresford	5	–	5	–	–	–
Alton	3	4	2	–	–	–
Alverstoke	2	1	3	–	–	–
Andover	12	12	15	–	–	–
Basingstoke	6	9	5	–	–	–
Catherington	1	1	–	–	–	–
Christchurch	3	4	2	–	–	–
Droxford	5	5	6	–	–	–
Fareham	5	3	4	–	–	–
Farnborough	1	–	–	–	–	–
Fordingbridge	5	8	3	–	–	–
Hartley Wintney	3	2	4	–	–	–
Havant	1	4	2	–	–	–
Headley	2	–	–	–	–	–
Hursley	1	1	1	–	–	–
Kingsclere	3	3	3	–	–	–
Lymington	3	11	5	–	–	–
New Forest	6	10	7	–	–	–
Petersfield	3	7	3	–	–	–
Portsea Island	25	36	27	–	–	–
Ringwood	2	4	2	–	–	–
Romsey	–	–	1	–	–	–
Southampton	10	18	21	–	–	–
South Stoneham	9	13	9	–	–	–
Stockbridge	3	4	4	–	–	–
Whitchurch	–	3	2	–	–	–
Wight, Isle of	19	23	22	–	–	–
Winchester	8	9	7	–	–	–
TOTAL	146	195	165	–	–	–
STAFFORD:						
Allstonefield	–	–	1	–	–	2
Burton-on-Trent	11	13	10	–	–	–
Cheadle	1	2	2	–	–	–
Leek	2	10	3	–	–	–
Lichfield	7	8	11	–	–	–
Newcastle-under-Lyme	6	3	5	–	–	–
Penkridge	7	3	6	–	–	–
Seisdon	2	5	5	–	–	–
Stafford	5	12	8	–	–	–
Stoke-upon-Trent	16	21	20	–	–	–
Stone	12	6	5	–	–	–
Tamworth	4	6	5	–	–	–
Uttoxeter	8	3	6	–	–	–
Walsall	10	24	21	–	–	–
West Bromwich	36	35	23	–	–	–
Wolstanton and Burslem	15	13	21	–	–	–
Wolverhampton	56	64	54	–	–	–
TOTAL	198	228	206	–	–	2
SUFFOLK:						
Blything	19	15	11	–	–	–
Bosmere and Claydon	12	12	5	–	–	–
Bury St. Edmund's	5	4	4	–	–	–
Cosford	18	8	7	–	–	–
Hartismere	18	17	13	–	–	–

NAMES OF UNIONS.	Number of Bastard Children Born in the Workhouse.			Number of Bastard Children that have become Chargeable to the Union.		
	1860.	1861.	1862.	1860.	1861.	1862.
SUFFOLK—*continued.*						
Hoxne	6	15	11	–	–	–
Ipswich	14	17	19	–	–	–
Mildenhall	3	6	–	–	–	–
Mutford and Lothingland	8	5	3	–	–	–
Plomesgate	10	12	16	–	–	–
Risbridge	6	8	8	–	–	–
Samford	2	8	2	–	–	–
Stow	6	9	6	–	–	–
Sudbury	3	7	9	–	–	–
Thingoe	8	12	8	–	–	–
Wangford	6	8	8	–	–	–
Woodbridge	14	11	10	–	–	–
TOTAL	158	174	140	–	–	–
SURREY:						
Ash	–	–	2	–	–	–
Bermondsey	29	26	21	–	–	–
Camberwell	20	33	32	–	–	–
Chertsey	6	8	10	–	–	–
Croydon	14	9	16	–	–	–
Dorking	4	3	6	–	–	–
Epsom	7	4	10	–	–	–
Farnham	4	6	5	–	–	–
George, St., Southwark	49	44	86	–	–	–
Godstone	11	4	2	–	–	–
Guildford	14	11	7	–	–	–
Hambledon	4	7	8	–	–	–
Kingston	17	12	22	–	–	–
Lambeth	118	116	146	–	–	–
Newington, St. Mary	55	52	27	–	–	–
Olave, St.	9	10	9	–	–	–
Reigate	5	9	7	–	–	–
Richmond	2	7	6	–	–	–
Rotherhithe	12	4	12	–	–	–
Saviour, St.	19	27	24	–	–	–
Wandsworth and Clapham	30	28	27	–	–	–
TOTAL	429	420	485	–	–	–
SUSSEX:						
Arundel	1	1	1	–	–	–
Battle	8	9	10	–	–	–
Brighton	28	36	34	–	–	–
Chailey	3	4	4	–	–	–
Chichester	5	5	4	–	–	–
Cuckfield	12	12	11	–	–	–
Eastbourne	4	5	10	–	–	–
East Grinstead	12	3	8	–	–	–
East Preston	–	2	–	–	–	–
Hailsham	12	10	10	–	–	–
Hastings	10	10	8	–	–	–
Horsham	8	5	10	–	–	–
Lewes	3	5	4	–	–	–
Midhurst	7	10	3	–	–	–
Newhaven	1	1	3	–	–	–
Petworth	9	9	7	–	–	–
Rye	5	9	3	–	–	–
Steyning	9	10	7	–	–	–
Sutton	4	3	–	–	–	–
Thakeham	1	1	5	–	–	–
Ticehurst	7	4	11	–	–	–
Uckfield	5	12	11	–	–	–
Westbourne	2	4	7	–	–	–
West Firle	2	1	3	–	–	–
West Hampnett	6	2	8	–	–	–
TOTAL	164	173	182	–	–	–

NAMES OF UNIONS.	Number of Bastard Children Born in the Workhouse.			Number of Bastard Children that have become Chargeable to the Union.		
	1860.	1861.	1862.	1860.	1861.	1862.
WARWICK:						
Alcester	5	5	7	–	–	–
Aston	2	7	4	–	–	–
Atherstone	3	2	2	–	–	–
Birmingham	132	165	135	–	–	–
Coventry	11	6	15	–	–	–
Foleshill	5	15	9	–	–	–
Meriden	8	7	5	–	–	–
Nuneaton	6	7	8	–	–	–
Rugby	12	4	4	–	–	–
Solihull	2	5	2	–	–	–
Southam	4	7	4	–	–	–
Stratford-on-Avon	7	5	7	–	–	–
Warwick	15	3	15	–	–	–
TOTAL	212	238	217	–	–	–
WESTMORELAND:						
East Ward	5	2	6	–	–	–
Kendal	12	25	24	–	–	–
West Ward	7	6	6	–	–	–
TOTAL	24	33	36	–	–	–
WILTS:						
Alderbury	5	5	9	–	–	–
Amesbury	2	5	5	–	–	–
Bradford	2	8	2	–	–	–
Calne	3	6	6	–	–	–
Chippenham	10	12	9	–	–	–
Cricklade and Wootton Bassett	6	6	3	–	–	–
Devizes	5	8	3	–	–	–
Highworth and Swindon	15	6	15	–	–	–
Malmesbury	6	17	9	–	–	–
Marlborough	6	1	7	–	–	–
Melksham	4	7	11	–	–	–
Mere	4	2	3	–	–	–
Pewsey	1	2	8	–	–	–
Salisbury, City	1	4	2	–	–	–
Tisbury	8	5	6	–	–	–
Warminster	12	10	13	–	–	–
Westbury and Whorwelsdown	3	4	6	–	–	–
Wilton	6	14	7	–	–	–
TOTAL	99	122	124	–	–	–
WORCESTER:						
Bromsgrove	6	5	6	–	–	–
Droitwich	8	13	10	–	–	–
Dudley	24	29	24	–	–	–
Evesham	9	7	5	19	22	24
Kidderminster	9	9	8	–	–	–
King's Norton	6	12	21	–	–	–
Martley	7	8	6	–	–	–
Pershore	–	5	3	–	–	–
Shipston-on-Stour	4	5	7	–	–	–
Stourbridge	28	27	22	–	–	–
Tenbury	4	7	8	–	–	–
Upton-on-Severn	7	10	7	–	–	–
Worcester	14	13	21	–	–	–
TOTAL	126	150	148	19	22	24

NAMES OF UNIONS.	Number of Bastard Children Born in the Workhouse.			Number of Bastard Children that have become Chargeable to the Union.		
	1860.	1861.	1862.	1860.	1861.	1862.
YORK, East Riding:						
Beverley	–	–	3	–	–	–
Bridlington	6	9	10	–	–	–
Driffield	8	16	12	–	–	–
Howden	7	10	11	–	–	–
Kingston-on-Hull	18	15	17	–	–	–
Patrington	14	15	13	–	–	–
Pocklington	9	8	6	–	–	–
Sculcoates	21	20	21	–	–	–
Skirlaugh	4	5	8	–	–	–
York	14	19	18	–	–	–
Total	101	117	119	–	–	–
YORK, North Riding:						
Bedale	1	–	–	–	–	–
Easingwold	9	8	5	–	–	–
Guisborough	5	2	4	–	–	–
Helmsley	–	1	6	–	–	–
Kirkby Moorside	1	3	2	–	–	–
Leyburn	2	3	5	–	–	–
Bainbridge	1	1	–	–	–	–
Malton	13	15	15	–	–	–
Northallerton	3	–	3	–	–	–
Pickering	4	2	6	–	–	–
Reeth	3	1	–	–	–	–
Richmond	4	4	3	–	–	–
Scarborough	17	14	14	–	–	–
Stokesley	3	1	4	–	–	–
Thirsk	8	6	7	–	–	–
Whitby	8	8	10	–	–	–
Total	82	69	86	–	–	–
YORK, West Riding:						
Barnsley	7	8	9	–	–	–
Bierley, North	3	6	7	–	–	–
Bradford	14	39	33	–	–	–
Dewsbury	10	11	9	–	–	–
Doncaster	9	8	6	–	–	–
Ecclesall Bierlow	23	26	20	–	–	–
Goole	5	5	2	–	–	–
Halifax	11	17	17	–	–	–
Hemsworth	2	2	2	–	–	–
Holbeck	1	–	1	–	–	–
Huddersfield	18	25	19	–	–	–
Hunslet	–	–	–	–	–	–
Keighley	–	4	6	–	–	–
Knaresborough	3	3	5	–	–	–
Leeds	22	23	40	–	–	–
Ouseburn, Great	4	2	1	–	–	–
Carlton	1	2	3	–	–	–
Pateley Bridge	3	3	1	–	–	–
Penistone	–	–	1	5	4	–
Pontefract	–	–	–	–	–	17
Preston, Great	4	–	3	–	–	–
Ripon	2	7	3	–	–	–
Rotherham	6	15	10	–	–	–
Saddleworth	1	1	3	–	–	–
Sedbergh	1	2	–	–	–	–
Selby	6	4	6	–	–	–
Settle	3	3	1	–	–	–
Sheffield	43	58	54	–	–	–
Skipton	3	2	7	–	–	–
Tadcaster	–	–	1	–	–	11
Barwick	3	2	4	–	–	–
Thorne	9	7	14	–	–	–
Wakefield	7	8	9	–	–	–
Wetherby	No workhouse			–	7	17
Wharfedale	–	–	–	–	17	23
Wortley	5	5	7	–	–	–
Total	229	298	304	5	28	68

NAMES OF UNIONS.	Number of Bastard Children Born in the Workhouse.			Number of Bastard Children that have become Chargeable to the Union.		
	1860.	1861.	1862.	1860.	1861.	1862.
WALES:						
ANGLESEY:						
Anglesey	–	–	–	131	124	152
Holyhead	–	–	–	22	10	18
TOTAL	–	–	–	153	134	170
BRECKNOCK:						
Brecknock	9	5	8	–	–	–
Builth	–	–	–	38	43	39
Crickhowell	4	11	–	–	–	–
Hay	5	8	2	–	–	–
TOTAL	18	24	10	38	43	39
CARDIGAN:						
Aberaeron	–	–	1	–	–	–
Aberystwith	2	1	5	–	–	–
Cardigan	3	2	–	–	–	–
Lampeter	No workhouse			72	53	46
Tregaron	–	–	–	44	43	45
TOTAL	5	3	6	116	96	91
CARMARTHEN:						
Carmarthen	5	9	2	–	–	–
Llanelly	6	4	8	–	–	–
Llandilo Fawr	1	2	2	–	–	–
Llandovery	3	4	2	–	–	–
Newcastle-in-Emlyn	3	–	2	–	–	–
TOTAL	18	19	16	–	–	–
CARNARVON:						
Bangor and Beaumaris	8	8	6	–	–	–
Carnarvon	6	4	5	–	–	–
Conway	3	2	6	–	–	–
Pwllheli	2	9	9	–	–	–
TOTAL	19	23	26	–	–	–
DENBIGH:						
Llanrwst	1	3	4	–	–	–
Ruthin	11	7	5	–	–	–
Wrexham	18	13	20	–	–	–
TOTAL	30	23	29	–	–	–
FLINT:						
Asaph, St.	14	12	10	–	–	–
Hawarden	2	3	1	–	–	–
Holywell	10	18	13	–	–	–
TOTAL	26	33	24	–	–	–

NAMES OF UNIONS.	Number of Bastard Children Born in the Workhouse.			Number of Bastard Children that have become Chargeable to the Union.		
	1860.	1861.	1862.	1860.	1861.	1862.
GLAMORGAN:						
Bridgend and Cowbridge	7	5	12	–	–	–
Cardiff	33	27	37	–	–	–
Gower	–	–	–	3	5	–
Merthyr Tydfil	11	18	28	–	–	–
Neath	16	10	10	–	–	–
Pontypridd	–	–	–	–	–	6
Swansea	11	12	8	–	–	–
TOTAL	78	72	95	3	5	6
MERIONETH:						
Bala	2	–	–	–	–	–
Corwen	3	6	8	–	–	–
Dolgelly	2	1	4	–	–	–
Festiniog	3	2	3	–	–	–
TOTAL	10	9	15	–	–	–
MONTGOMERY:						
Llanfyllin	10	12	9	–	–	–
Machynlleth	–	–	1	6	5	–
Montgomery and Pool	7	8	5	–	–	–
Newtown and Llanidloes	9	10	21	–	–	–
TOTAL	26	30	36	6	5	–
PEMBROKE:						
Haverfordwest	19	16	16	–	–	–
Narberth	3	4	1	–	–	–
Pembroke	14	18	15	–	–	–
TOTAL	36	38	32	–	–	–
RADNOR:						
Knighton	8	8	3	–	–	–
Presteigne	–	–	–	10	1	11
Rhayader	–	–	–	213	201	209
TOTAL	8	8	3	223	202	220

SUMMARY.

NAMES OF COUNTIES.	Number of Bastard Children Born in the Workhouse.			Number of Bastard Children that have become Chargeable to the Union.		
	1860.	1861.	1862.	1860.	1861.	1862.
ENGLAND:						
Bedford	31	32	37	–	–	–
Berks	84	87	91	–	–	–
Buckingham	37	39	47	–	–	–
Cambridge	79	96	85	–	–	–
Chester	92	93	139	15	19	35
Cornwall	154	184	171	–	–	–
Cumberland	97	104	103	–	–	–
Derby	53	71	57	–	–	–
Devon	222	292	260	–	–	–
Dorset	60	66	88	–	–	–
Durham	93	110	104	–	–	–
Essex	148	175	156	17	18	20
Gloucester	206	257	249	–	–	–
Hereford	47	48	51	–	–	–
Hertford	57	53	58	–	–	–
Huntingdon	21	20	30	–	–	–
Kent	240	258	292	–	–	–
Lancaster	682	831	882	42	41	119
Leicester	93	103	106	58	51	57
Lincoln	238	260	253	–	–	–
Middlesex	1,232	1,351	1,353	38	46	32
Monmouth	64	82	75	–	–	–
Norfolk	197	227	242	–	–	–
Northampton	73	99	88	–	–	–
Northumberland	70	79	63	3	3	4
Nottingham	109	155	148	–	–	–
Oxford	49	48	56	–	–	–
Rutland	13	16	12	–	–	–
Salop	122	105	122	–	–	–
Somerset	172	180	193	31	43	32
Southampton	146	195	165	–	–	–
Stafford	198	228	206	–	–	2
Suffolk	158	174	140	–	–	–
Surrey	429	420	485	–	–	–
Sussex	164	173	182	–	–	–
Warwick	212	238	217	–	–	–
Westmorland	24	33	36	–	–	–
Wilts	99	122	124	–	–	–
Worcester	126	150	148	19	22	24
York, East Riding	101	117	119	–	–	–
„ North Riding	82	69	86	–	–	–
„ West Riding	229	298	304	5	28	68
TOTAL of ENGLAND	6,803	7,739	7,823	225	271	393
WALES:						
Anglesey	–	–	–	153	134	170
Brecon	18	24	10	38	43	39
Cardigan	5	3	6	116	96	91
Carmarthen	18	19	16	–	–	–
Carnarvon	19	23	26	–	–	–
Denbigh	30	23	29	–	–	–
Flint	26	33	24	–	–	–
Glamorgan	78	72	95	3	5	6
Merioneth	10	9	15	–	–	–
Montgomery	26	30	36	6	5	–
Pembroke	36	38	32	–	–	–
Radnor	8	8	3	223	202	220
TOTAL of WALES	274	282	292	539	485	526
TOTAL OF ENGLAND AND WALES	7,077	8,020	8,115	764	756	919

BASTARD CHILDREN.

RETURN showing the Number of BASTARD CHILDREN Born in the several WORKHOUSES in *England* and *Wales*, for the Years 1860, 1861, and 1862 respectively, and the Numbers that have become Chargeable in UNIONS where there are no Workhouses.

(*Lord Richard Grosvenor.*)

Ordered, by The House of Commons, *to be Printed,*
5 *February* 1864.

Under 3 *oz.*

CASUAL POOR.

RETURN to an Order of the Honourable The House of Commons, dated 18 March 1864;—*for*,

COPY "of the REGULATIONS in force in every POOR LAW UNION in *England* as to the Reception and Relief of CASUAL POOR in the WORKHOUSES; such RETURNS to show the Hours of Admission; the Amount and Nature of Food given; and the Work exacted in return."

Poor Law Board,
17 June 1864.

H. FLEMING.

(*Mr. Neate.*)

Ordered, by The House of Commons, *to be Printed,*
20 *June* 1864.

CASUAL POOR IN WORKHOUSES.

The Regulations in force as to the Reception and Relief of Casual Poor in the Workhouses; the Hours of Admission, the Amount and Nature of Food given, and the Work exacted in return.

COUNTY and UNION.	Regulations in force in the Union as to the Reception and Relief of Casual Poor in the Workhouse. 1.	Hour of Admission. 2.	Amount and Nature of Food given. 3.	Work exacted in Return. 4.
ENGLAND:				
BEDFORD:				
Ampthill	No express regulations in force, except that the male vagrants are searched by the assistant relieving officer, the superintendent of police; and those only are admitted to the workhouse whose tickets of admission are countersigned by him.	All reasonable hours, and at any hour in a case of emergency.	Bread and potatoes, or other scraps for supper; and no breakfast, except to women and children; or in exceptional cases.	None.
Bedford	-	No fixed time; admitted by an order from the assistant relieving officer for vagrants when presented.	6 oz. of bread and 1 oz. of cheese to each for supper, and a similar allowance for breakfast.	Men, grinding at the corn-mill or sawing wood for four hours; women, cleaning the vagrant wards for four hours.
Biggleswade	Admitted on application by order of the assistant relieving officer.	-	Men, 6 oz. of bread for breakfast, and a pint of gruel; women and children, 5 oz. of bread and a pint of gruel for breakfast.	None.
Leighton Buzzard	-	From 4 to 9 o'clock, p. m.	½ lb. of bread or boiled rice.	One hour pumping water.
Luton	Casual poor are admitted into the vagrant wards of the workhouse at Luton upon the orders of the relieving officers. But with regard to applications at Dunstable, the relieving officer there is instructed to relieve at Dunstable such casual poor as he may consider to be unable to walk to Luton (being a distance of five miles).	At any hour	½ lb. of boiled rice evening and morning.	None.
Woburn	The superintendent of police is appointed relieving officer for vagrants, who gives orders of admission to those whom he considers proper objects.	No stated time	Supper, 4 oz. of bread; breakfast, 4 oz. of bread.	None.
BERKS:				
Abingdon	To wheel from the gravel pit in the workhouse garden to the place for carting the same, being a distance of 200 yards, a quantity, not exceeding 20 barrows of such gravel for each person, or dig and wheel 10 barrows; or pump from the workhouse yard into a cistern on the upper floor of the workhouse 80 gallons of water. The female casual poor, not exceeding two in a week, the only work allotted to them is to clean the wards appropriated to the casual poor.	6 till 9 o'clock	No food is given to them at night, but after having done the work before mentioned, in the morning, 1½ pint of gruel and 7 oz. of bread is given to each person before leaving; children half that quantity.	*Vide* answer to No. 1.
Bradfield	The casual poor are admitted into the workhouse by orders given by the relieving officers, churchwarden, or overseer of any parish in the union; and by the master and matron of the workhouse when applied to by any poor person.	At all hours, if found destitute.	½ lb. of bread at night, and the like quantity in the morning.	No work is exacted from them, but they have to leave the workhouse early in the morning.
Cookham	The master sets every male adult person not suffering under any temporary or permanent infirmity of body, being an occasional poor person who shall be relieved in the workhouse, in return for food and lodging afforded to such poor male person, to perform the following task of work, that is to say, to wheel 10 barrows full of gravel from the pit, provided that no such male person shall be detained against his will for the performance of such task of work for any time exceeding four hours, from the hour of breakfast in the morning next after admission; and provided also that such amount of work shall not be required from any person to whose age, strength, and capacity it shall appear not suited.	Any hour	12 oz. of bread	Wheel 10 barrows of gravel from the pit, about one hour's work.
Easthampstead	None. The master is instructed to admit all cases by order of the relieving officer (or assistant overseer, in case of urgency); and also himself where the paupers appear ill, or in a state of destitution.	Any hour	6 oz. of bread, 1½ pint of gruel; sick casual poor, or those appearing to be suffering from want of food, dieted the same as other inmates in the house.	None, with the exception of an able-bodied person who has frequently previously been admitted as a casual pauper, and who is set to pick oakum.

COUNTY and UNION.	Regulations in force in the Union as to the Reception and Relief of Casual Poor in the Workhouse. 1.	Hour of Admission. 2.	Amount and Nature of Food given. 3.	Work exacted in Return. 4.
BERKS—*cont*^{d}.				
Faringdon	That the master of the workhouse of the Faringdon Union do set every adult person, not suffering under any temporary or permanent infirmity of body, being an occasional poor person who shall be relieved in the said workhouse, in return for the food and lodging afforded to such person, to perform the undermentioned task of work; provided that no such person shall be detained against his or her will for the performance of such task of work for any time exceeding four hours from the hour of breakfast on the morning next after admission; and provided also that such amount of work shall not be required from any person to whose age, strength, and capacity it shall appear not to be suited.	5 o'clock, p. m., in summer; 4 o'clock, p. m., in winter, until 10 o'clock, p. m.	Males, 7 oz. of bread for supper, 7 oz. bread for breakfast, with water; females, 5 oz. of bread for supper, and 5 oz. of bread for breakfast, with water.	½ lb. of oakum rope to pick.
Hungerford	To be admitted by the written order of a police sergeant, appointed to be relieving officer for tramps.	Not later than 8, p. m.	1 lb. of bread	Males, to pound 1 gallon of flints into dust, or to pick 1 lb. of oakum; females, to clean the tramp wards, or pick ¾ lb. of oakum.
Newbury	An assistant relieving officer, being the superintendent of the Newbury borough police, is authorised to give a ticket of admission to the tramp ward of the workhouse.	All hours	8 oz. of bread	To pick 1 lb. of oakum.
Reading	The regulation is that all vagrants applying for relief are to be admitted into the additional house or tramp ward, a detached building, situated in the Forbury, where they are provided with lodging for one night. In cases of illness, the medical officer attends and directs such diet, &c., as may be necessary.	At all times	10 oz. of bread to each applicant.	None.
Wallingford	None	No specified hour	Males, 6 oz. of bread, night and morning; females, 5 oz. of bread, night and morning.	None.
Wantage	There are no special regulations for this union	All hours	To males, 6 oz. of bread for supper, and the same for breakfast; to females, 5 oz. of bread for supper, and the same for breakfast.	To pound, by the aid of a pestle and mortar, a sufficient quantity of white flint stones to produce a gallon of grit.
Windsor	Persons wanting casual relief to apply to the county policeman, who has been appointed assistant relieving officer.	After 6 p.m.	Men, 6 oz. of bread; women, 5 oz. of bread; children, 4 oz. of bread.	Males, two hours picking oakum.
Wokingham	The males to pick 1 lb. of oakum, or pound such a quantity of flints, stones, or gypsum, to be passed through a quarter of an inch sieve, as will be sufficient to fill a peck measure; and the females to pick 1 lb. of oakum; provided that no such person shall be detained against his or her will for the performance of such task of work, for any time exceeding four hours from the hour of breakfast on the morning next after admission.	No fixed hour; admitted at any reasonable time.	For adults and children over 7, 7 oz. of bread at night, and the same quantity in the morning; children under 7, 4 oz. of bread at night, and the same quantity in the morning.	The work exacted is in accordance with the before mentioned regulations.
BUCKS:				
Amersham	There are no separate regulations in force	Any hour	Bread and gruel	Not any.
Aylesbury		6 to 9, p. m.	6 oz. of bread at night, and a like quantity in the morning, if task of work be performed, which is optional.	To break a cwt. of flints to pass through an inch gauge, or other employment suitable to the age and capacity of the person employed.
Buckingham		From 6 p. m. to 9, p. m.	To men, 8 oz. of bread; and to women and children, 6 oz. of bread, and 1½ pint of gruel. The sick are relieved at the discretion of the workhouse master, or according to the directions of the medical officer.	For men, 2 lb. of oakum to pick. No employment for women and children.
Eton	All destitute vagrants are admitted, and food given them at the discretion of master or matron.	Unlimited	Bread, broth, gruel, tea, &c., according to circumstances.	None.
Newport Pagnell	No written regulations	7 to 9	Food is not generally given to casual poor, but merely the night's lodging; occasionally a breakfast, consisting of 7 oz. of bread, is given.	Picking oakum for four hours.

COUNTY and UNION.	Regulations in force in the Union as to the Reception and Relief of Casual Poor in the Workhouse. 1.	Hour of Admission. 2.	Amount and Nature of Food given. 3.	Work exacted in Return. 4.
BUCKS—*cont*^{d}.				
Winslow	-- There is no special regulation in force in this union. Casual poor are admitted by ticket given by the police, who act as assistant relieving officers; in their absence the master of the workhouse uses his own discretion as to receiving them into the house.	-- From 5 till 10 o'clock; but on some occasions even up to 12 o'clock, p.m.	-- The same dietary as is in use in the workhouse.	-- Picking ¼ lb. of oakum, or breaking a bushel and a half of stones.
Wycombe	-- No other regulations than those of the Poor Law Board.	All hours	-- If able-bodied, 6 oz. of bread, and water; if sick, or women with children, tea or soup.	None.
CAMBRIDGE:				
Cambridge	-- Every casual pauper (unless sick) is, upon admission, cleansed in a bath; if ill, is admitted to the workhouse infirmary. If illness is complained of on the following morning, is discharged only upon a certificate from the workhouse medical officer.	-- Between 6 a.m. and 9 p.m., but such hours are not observed if destitute persons apply later.	-- 6 oz. of bread upon admission, and a like quantity upon discharge, with the ordinary diet of the workhouse if circumstances require it.	-- Male adults break 1½ bushels of granite stone; women are not employed.
Caxton and Arrington	-- None; all who apply, and are destitute, are admitted.	-- When they apply; no stated time.	-- ½ lb. of bread to each person, man, woman, and child.	-- Two hours' work on the hand-mill, if going; if not, ½ lb. of oakum picking.
Chesterton	-- The master of the workhouse sets every adult male person not suffering under any temporary or permanent infirmity of body, being an occasional poor person who shall be relieved in the said workhouse, in return for the food and lodging afforded to such person to perform the following task of work, that is to say, to pick 1 lb. of oakum before breakfast, 2 lbs. more before dinner, and 1 lb. more before supper; and every adult female person, and every male person under the age of 16 years, not suffering as above-mentioned, half the before-mentioned quantities; provided that no such person shall be detained against his or her will for the performance of such task-work for any time exceeding four hours from the hour of breakfast on the morning next after admission. That it be an instruction to the master of the workhouse to use discretion in carrying it out by requiring the whole or such portion only (if any) of such task-work to be performed as having reference to the circumstances of each particular case and the times of admission he may consider proper and capable of being performed by the respective parties admitted.	From 6 to 9, p.m.	-- ½ lb. of bread, and a pint and a half of gruel, each, on admission; the same on their discharge.	Picking oakum.
Ely	- - - - - - - - -	-- No fixed hour; never refused admission.	-- 6 oz. of bread for supper, and in proportion for children; the same quantity for breakfast for those who elect to stay and perform the usual work; no breakfast allowed to those who choose to leave in the morning without doing any work. Young children, women suckling, and very old or infirm persons, have the allowance of bread, and are allowed to pass on without doing any work.	-- The able-bodied pick ½ lb. of cocoa-nut fibre, and when there is none of that to pick a bed-tick is emptied, and the fibre re-picked and returned to the tick. The work given them to do occupies about two hours, if diligent, but it takes some of them longer.
Linton	None - - - - - - -	-- Admitted up to 9 o'clock, p.m.; bad cases at any hour.	-- Men, 8 oz. of bread, supper, and 8 oz. of bread, breakfast; women, 7 oz. of bread, supper, and 7 oz. of bread, breakfast.	-- Men, to pick 1 lb. of oakum, before leaving; women, to scrub floors, &c. for three hours.
Newmarket	No particular regulation - - - -	-- Up to 9, p.m., and sometimes at a later hour.	-- For supper, 5 oz. of bread, and the same for breakfast; and if unwell, a small quantity of gruel or tea in addition.	-- Occasionally picking 1 lb. of oakum.

COUNTY and UNION.	Regulations in force in the Union as to the Reception and Relief of Casual Poor in the Workhouse. 1.	Hour of Admission. 2.	Amount and Nature of Food given. 3.	Work exacted in Return. 4.
CAMBRIDGESHIRE—*cont^d.*				
North Witchford	-- The master of the workhouse sets every adult person not suffering under any temporary or permanent infirmity of body, being an occasional poor person who shall be relieved in the workhouse, in return for the food and lodging afforded to such person, to perform the following task of work, viz., in picking oakum to the amount of three pounds for adults, and one pound for females.	Not limited	12 oz. of bread	-- Usually about 1 lb. of oakum is picked by the males, but very little from females.
Whittlesey	-- The master of the workhouse sets every adult person not suffering under any temporary or permanent infirmity of body, being an occasional poor person, who shall be relieved in the workhouse, in return for the food and lodging afforded to such person, to perform the following task of work, that is to say, to pick one pound of oakum or coir.	-- Any, if they produce an order.	1 lb. of bread	-- To pick 1 lb. of oakum or coir.
Wisbech	-- Mr. Benjamin Eason, Superintendent of the Wisbech Borough Police, is appointed relieving officer for vagrants; and it is ordered by the guardians that all vagrants applying for admission into the union workhouse be referred to Mr. Eason for certificates for the night.	From 5 to 10, p.m.	-- 6 oz. of bread to adult males; 5 oz. of bread to adult females; and 4 oz. of bread to children, for supper and breakfast.	-- ½ lb. of oakum to adult males.
CHESTER:				
Altrincham	-- There is no vagrant ward in the union workhouse at Knutsford, but there is a separate building in the town called the "night asylum," the admissions to which are placed under a police officer.	There is no specified hour	-- About 6 oz. of bread to women and children only.	None.
Birkenhead	-- To admit all male and female vagrants, making it a condition that all in a fit state of health shall be bathed; and exacting from each applicant a quantity of work suited to his or her age and capacity.	-- After sunset, to 11 o'clock, during the summer months, and to 9 o'clock during the winter months.	-- Supper: men, 8 oz. of bread, and 1½ pint of gruel; women, 7 oz. of bread, and 1½ pint of gruel; breakfast: men, 2 pints of thick oatmeal porridge, and ¾ pint of milk; women, 1½ pint of thick oatmeal porridge, and ¾ pint of milk.	-- Any casual work that may be required to be done: wheeling stones, soil, &c. to different parts of the ground, &c. &c. The workhouse having been opened about four months ago, the detail of vagrant labour is not yet finally decided on.
Great Boughton	-- No regulations have ever been made by the guardians; left to the discretion of the master.	-- At any hour; they may come from 5 p.m. until 10, p.m.	-- 1½ pint of milk porridge, and 4 oz. of bread for supper, and the same for breakfast.	To pick 1 lb. of oakum.
Chester Incorporation	By an order from the police office	From 6 to 9, p.m.	-- To able-bodied, 8 oz. of bread for supper, and the same for breakfast. Not able-bodied, women and children, the same quantity of bread, with the addition of gruel.	None.
Congleton	-- The master of the workhouse sets every adult person not suffering under any temporary or permanent infirmity of body, being an occasional poor person, who shall be relieved in the workhouse to perform the following task of work: to break 2 cwt. of stone, or pick 3 oz. of oakum rope.	-- From 4 to 10 in winter, and 6 to 10 in summer.	-- 8 oz. of bread and 3 half-pints of milk and water gruel.	-- To break 2 cwt. of stone, or pick 3 oz. of oakum rope.
Macclesfield	-- The applicants first present themselves at the borough police office, where they obtain an order for admission.	Between 4 and 7, p.m.	-- A plate of meal porridge for supper and breakfast. Lately, the numbers have increased, and food has been withheld.	
Nantwich	-- No particular regulations. Orders of admission to the vagrant ward of the workhouse are given in all cases where the applicants are considered destitute. The police are appointed assistant relieving officers for vagrants in the two principal places in the union (Nantwich and Crewe), who search all persons applying to them for relief.	All reasonable hours	-- Men, 4 oz. of bread and a quart of gruel, night and morning; women and children, 3 oz. of bread and 1½ pints of gruel, night and morning.	-- Men, to pick ¾ lb. of old ropes.

COUNTY and UNION.	Regulations in force in the Union as to the Reception and Relief of Casual Poor in the Workhouse. 1.	Hour of Admission. 2.	Amount and Nature of Food given. 3.	Work exacted in Return. 4.
CHESTER—*cont^d.*				
Northwich	The master of the workhouse sets every adult person not suffering any temporary or permanent infirmity of body, being an occasional poor person who shall be relieved in the workhouse, in return for the food and lodging afforded to such person, to perform the following task of work, that is to say, effectually to pick 2 lbs. of oakum, provided that no such person shall be detained against his or her will for the performance of such task of work for any time exceeding four hours from the hour of breakfast on the morning next after admission. Two serjeants of police are appointed as assistant relieving officers for vagrants, who examine and grant tickets of admission to all destitute applicants to the vagrant wards.	From 6 to 9 o'clock, p.m.	6½ oz. of bread and 1 quart of meal gruel.	To pick 2 lbs. of oakum.
Runcorn	The master of the workhouse sets every adult person, not suffering under any temporary or permanent infirmity of body, being an occasional poor person who shall be relieved in the workhouse, in return for the food and lodging afforded to such person, to perform the following task of work, that is to say, every male adult shall pick 1½ lb. of oakum, every female adult shall pick 1 lb. of oakum; provided that no such person shall be detained against his or her will for the performance of such task of work, for any time exceeding four hours from the hour of breakfast on the morning next after admission; and provided also that such amount of work shall not be required from any person to whose age, strength, and capacity it shall appear not to be suited.	No fixed hour	The ordinary diet of the house, according to the apparent class of each person relieved.	Oakum picking.
Stockport	There are no written regulations. All vagrants are received; the adult males are required to take a tepid bath.	Generally from 6 to 9 in the evening; special cases at all hours.	No food, except ordered by the relieving officer.	No work exacted.
Wirral	To search the casual poor as soon as they are admitted, and pipes, tobacco and matches are taken from them before they are passed to the vagrant wards, and returned when leaving the workhouse.	By the porter, from 6 o'clock to 9 p.m., and by the governor and porter, if the bell rings before 10 o'clock.	At night, bread and gruel, and in the morning, thick porridge.	Breaking stones in the vagrant yard, two hours, superintended by the porter.
CORNWALL:				
Austell, St.	The inspector of police gives an order to the casual poor for admittance into the workhouse.	No stated time	8 oz. of bread, night and morning, with a pint of milk and water.	1 lb. of oakum to be picked before breakfast.
Bodmin	Every man is to break two wheelbarrows of stones, viz, one before supper and another before he has his breakfast.	Admitted at all hours	Bread and water, viz., 6 oz. of bread in the evening, and 7 oz. in the morning.	*Vide* answer to No. 1.
Camelford	- - - - - - - - - -	9 o'clock winter, 10 o'clock summer.	Able-bodied men no food and no work; old and infirm men and women, as also children, have the amount of food and care taken of them as directed by the Poor Law Board, viz., 6 oz. of bread each.	—
Columb Major, St.	Casual poor are admitted into the union workhouse on their applying to the relieving officer or his deputy (an inspector of police), and procuring from him an order. They receive supper, are washed and scrubbed, and are kept for the night. In the morning, after performing the required amount of labour, they have breakfast, and are discharged.	Any hour prior to 9, p.m.	7 oz. of good white bread, and a pint of hot milk and water, for men; and 6 oz. of bread and the same quantity of milk and water for women, at each meal.	Men work three hours at a pump; women the same time, picking oakum.
Falmouth	No special regulations	Till 9, p.m.	Men, 7 oz. of bread and 1½ pint of gruel for supper, and the same amount for breakfast; women, 6 oz. of bread and 1½ pint of gruel for supper, and the same amount for breakfast; children, 6 oz. of bread and 1 pint of gruel for supper, and the same amount for breakfast.	Picking oakum and breaking stones.

COUNTY and UNION.	Regulations in force in the Union as to the Reception and Relief of Casaul Poor in the Workhouse. 1.	Hour of Admission. 2.	Amount and Nature of Food given. 3.	Work exacted in Return. 4.
CORNWALL—*cont^d.*				
Germans, St.	-- Usually received on application, having an order of admission either from the overseer of the parish where application is made, or the relieving officer of the district.	On application	-- The usual diet of the house, namely, milk broth and bread for breakfast, and rice milk and bread for supper.	-- Oakum picking, according to ability, the most required being 2 lbs. weight.
Helston	-- Being an inland town, and not much of a thoroughfare, we are not often visited by this class of paupers. There are no regulations made by the guardians in reference to such characters, but the master has been guided by the foot note 65, article 99, IXth Part, page 168, General Orders of the Poor Law Commissioners.	-- Any hour between 8 in the morning and 9 at night.	The house dietary	-- Work at the house pump about two hours.
Launceston	No specific regulations	From 6 a.m. to 9, p.m.	House diet	-- Pumping water or picking oakum.
Liskeard	-- Always placed in the casual wards, provided with bed and bedding; if wet, their clothes taken away, dried, and returned to them in the morning, unless seen and detained by order of the medical officer for treatment.	-- At various times during the day and evening.	-- Males, 7 oz. of bread with 1½ pint of gruel or broth; females, 6 oz. of bread with 1½ pint of gruel or broth; if detained by illness, such other diet as the medical officer should order.	-- Males, either oakum picking or working in the gardens; females, generally oakum picking, if capable of doing anything.
Penzance	-- No special regulations made, but in practice they are kept entirely separate from other inmates, placed in a bath, and, if necessary, examined by the medical officer.	Until 9, p.m.	-- If admitted before 6 p.m., the usual allowance of bread to able-bodied paupers for supper and for breakfast the next morning; bread, 8 oz. for men, 7 oz. for women, and 1½ pint of gruel.	-- Two hours' labour at pump, or in garden.
Redruth	-- No special regulation; we have very few casual poor, as may be seen in our statistical returns.	At any time	-- The ordinary diet of the house.	None.
Stratton	-- There has no special minute been made in this union as to the reception of casual poor.	Not limited	-- 6 oz. of bread, with milk and water or gruel, both on entering and leaving.	-- Digging in the field, if the weather permits, or breaking stones.
Truro	-- Admission to be made to the casual wards by order from the relieving officers, or in case of necessity by the master.	Until 9, p.m.	-- 6 oz. of bread and 1¼ pint of gruel for breakfast.	Picking oakum.
CUMBERLAND:				
Alston-with-Garrigill	-- No written regulations are issued by the guardians, but they require that all casual poor apply to the inspector of police at the police station, who, if needful, furnishes them with a ticket of admission.	-- Applicants are admitted at all reasonable hours.	-- 1 pint of porridge and ⅔ pint of milk.	-- A quantity of stones to be broken, according to the capability of the casual pauper.
Bootle	- - - - - - - - - -	Not later than 9, p.m.	-- Supper and breakfast, viz., milk porridge, consisting of 2½ oz. of oatmeal, and 1 pint of milk with 3½ oz. of bread for each meal, for adults: 2 oz. of oatmeal and ¾ pint of milk with 3 oz. of bread for children.	-- Every male person shall break a Winchester bushel of stones, one-half of such task-work to be performed previous to his receiving breakfast; that every female person shall wash out her own ward, together with that of the male persons, when thereunto required by the master.
Brampton	No specific regulations	-- At all times; generally from 4 to 9, p.m.	-- Evening, 6 oz. of bread; morning, men, 1 pint of porridge, and 1 oz. of treacle; women and children, ⅔ pint of porridge, ⅔ oz. of treacle each.	-- To pick ½ lb. of oakum before leaving.
Carlisle	-- Casual poor are relieved at the police office at the expense of the union; arrangements are being made for doing so at the workhouse.	- - - - -	- - - - -	None.
Cockermouth	-- None. The vagrants are provided with beds at the lodging-houses in the towns of Cockermouth, Maryport, Workington and Keswick, in this union, and tickets are given by the police, who act as assistant relieving officers.	- - - - -	- - - - -	None.

COUNTY and UNION.	Regulations in force in the Union as to the Reception and Relief of Casual Poor in the Workhouse. 1.	Hour of Admission. 2.	Amount and Nature of Food given. 3.	Work exacted in Return. 4.
CUMBERLAND—*continued.*				
Longtown - -	- - No written or printed regulations. The master has orders to take in any tramps who apply, and provide them with a night's lodging.	From 6 a.m. to 8½ p.m. -	None - - -	None.
Penrith - - -	No regulations - - - - - - -	At all hours - - -	- - Milk and porridge, unless when otherwise ordered by the medical officer.	None.
Whitehaven - -	- - The master of the workhouse sets every adult person, not suffering under any temporary or permanent infirmity of body, being an occasional poor person, who shall be relieved in the said workhouse, in return for the food and lodging afforded to such person, to perform the following task of work; (that is to say):—Each able-bodied male person to break 1 bushel of stones, provided that no such person shall be detained against his or her will for the performance of such task-work, for any time exceeding four hours from the hour of breakfast, on the morning next after admission, and provided also that such amount of work shall not be required from any person to whose age, strength and capacity it shall appear not to be suited.	- - At any hour in the day or night.	- - 5 oz. of oatmeal made into porridge, and a pint of milk, or ½ lb. of bread.	- - Each able-bodied man to break 1 bushel of stones.
Wigton - - -	- - There are no special regulations in force in this union relative to the admission and treatment of the casual poor in the workhouse. The wandering poor receive out-door relief except in case of sickness or other infirmity likely to prolong their stay, in which case they are received into the workhouse, have the same diet, and are otherwise treated in the same manner as ordinary paupers.			
DERBY:				
Ashbourne - -	- - - - - - - - - -	Until 9 o'clock p.m. - -	- - Bread, 3½ oz., and 1½ pint of meal porridge.	- - Pumping water for the supply of the house, and stone-breaking, 1½ hours.
Bakewell - - -	No specific regulations - - - -	- - From 5 p.m. to 9 p.m. in the winter months, and from 7 p.m. to 9 p.m. in the summer months.	- - Able-bodied adult males, 4 oz. of bread on admission, and water; women, and children under 14 years of age, 4 oz. of bread, and 1 pint of milk porridge each on admission.	Not any.
Belper - - -	- - No provision is made in the workhouse for the lodging of vagrants.			
Chapel-en-le-Frith -	- - There are no printed regulations, but the matter is left in the discretion of the master, subject to his fortnightly report to the Board.	From 9 a.m. to 9 p.m. -	6 oz. of bread - -	- - 5 cwt. of stone broken; women and children exempt.
Chesterfield - -	- - All vagrants, before being admitted into the tramp wards, produce orders of admission from the superintendent of police, Chesterfield, who is the assistant relieving officer for vagrants to this union.	From 7 p.m. to 9 p.m. -	- - Men, 4 oz. of bread, and water; women, 4 oz. of bread, and 1 pint of porridge.	- - To leave the tramp wards in a cleanly condition.
Derby - - -	- - The vagrants obtain tickets for admission from the relieving officer for vagrants. The vagrant ward is closed at 9 p.m., except for urgent cases. Persons in urgent necessity, and not having a ticket, must apply to the porter.	- - Up to 9 o'clock; cases of emergency at all hours.	- - Supper, 6 oz. of bread, and 1 pint of oatmeal porridge; breakfast the same.	- - The able-bodied break 1-8th of a yard of bolders.
Glossop - - -	- - No regulations have been laid down as to the reception of casual poor, except those stated in reply to queries Nos. 2, 3, and 4.	- - Between the hours of 6 and 9 in the evening.	No food is allowed -	None.
Hayfield - - -	- - There are no printed regulations in force at the present time as to the reception of casual poor; any person that is destitute, and no means of paying his lodgings, is admitted into the vagrant ward for the night.	- - Any hour after 12 o'clock at mid-day up to 9 o'clock in the evening.	- No food is given to the able-bodied men except in cases of necessity; women and children are supplied with supper when admitted, and breakfast on leaving the house.	None.
Shardlow - - -	No special regulations - - - -	- From 5 to 9 o'clock, p.m., or earlier in cases of necessity.	- - 6 oz. of bread, and 1½ pint of oatmeal porridge for supper, and the like for breakfast.	- - From adult able-bodied males, breaking stones for roads; the quantity to be broken is regulated according to the strength and capacity of the vagrant, but in no case does it exceed 3 cwt.

COUNTY and UNION.	Regulations in force in the Union as to the Reception and Relief of Casual Poor in the Workhouse. 1.	Hour of Admission. 2.	Amount and Nature of Food given. 3.	Work exacted in Return. 4.
DEVON:				
Axminster	No specific regulations	From 5 p.m. to 4 a.m., for able-bodied persons, and at all times in cases of sickness and urgent necessity.	6 oz. of bread in the evening, and 6 oz. in the morning.	Breaking stones three hours.
Barnstaple	Casual poor (or vagrants) are to be admitted into the workhouse by an order of a relieving officer, or an overseer, or by the master, without any order.	Up to 10 o'clock, p.m.	Men, 7 oz. of bread, and 1 pint of warm milk and water; women and children, 5 oz. of bread, and 1 pint of warm milk and water.	Men to pick 1 lb. of oakum; women to pick ½ lb. of oakum, except those with infants, from whom no work is required.
Bideford	The guardians have not directed that the admission, clothing and searching of paupers shall apply to any casual poor wayfarers, and in this instance they are admitted to the casual poor ward without being subjected to the regulations respecting the admission of other paupers, but if they are compelled to remain, from illness, or other sufficient cause, the rules and regulations of the workhouse as to other paupers are enforced.	At any hour on production of an order from the relieving officer, or an overseer.	7 oz. of bread in the morning, 7 oz. of bread in the evening, and 1½ pint of broth morning and evening, for adults; 6 oz. of bread morning and evening, and 1½ pint of broth morning and evening, for children.	Able-bodied men three-quarters of an hour's labour at a crank-pump in the morning; no work for other classes of casual poor.
Crediton	Admitted as other paupers by order of overseer or relieving officer, or master of workhouse.	No hour fixed; any hour before the house is shut, and even after in extreme cases.	On night of admission an allowance of bread or potatoes, and if they remain after that time (according to circumstances) as other able-bodied paupers.	Males, pumping water, picking oakum, or to work in the garden for three hours; females, if able-bodied, without young children, picking oakum, washing or scrubbing for three hours; and that the above task of work be performed in the morning before any food is given to any such person; provided that no such person shall be detained against his or her will for the performance of such task of work for any time exceeding four hours from the hour of breakfast on the morning next after admission; and provided also that such amount of work shall not be required from any person to whose age, strength, and capacity it shall appear not to be suited.
East Stonehouse	None	Any hour before 9 p.m. (as a rule); in some cases later.	1 lb. of bread	1 lb. of junk to pick into oakum.
Exeter Incorporation	Paupers admitted when they apply	Until 9 p.m., unless upon an emergency.	Men, 7 oz. of bread for supper, and 7 oz. of bread for breakfast; women, 6 oz. of bread for supper, and 6 oz. of bread for breakfast; children, 5 oz. of bread for supper, and 5 oz. of bread for breakfast.	Breaking stones.
Holsworthy	When admitted, casual poor are searched, undressed, and thoroughly washed.	Between 7 and 9 o'clock, p.m.	Adults, 6 oz. of bread and 1 pint of milk broth; children, 4 oz. of bread and 1 pint of milk broth.	Males, four hours breaking stones; females, four hours weeding, &c., in the garden.
Honiton	All casual poor to be received into the union workhouse on production of an order from the relieving officer or overseer.	All hours	6 oz. of bread and a pint of oatmeal broth at breakfast and supper.	Males are required to crack stones from two to three hours.
Kingsbridge	Those contained in the general consolidated orders.	Ordinary cases until 9 p.m.	6 oz. of bread and 1½ pint of broth or gruel for supper; the same for breakfast. If in the house at dinner, the ordinary meal.	In the morning 1 lb. of oakum to be picked within 3 hours. The proportionate quantity required to be picked if entering the house before 6 p. m.

COUNTY and UNION.	Regulations in force in the Union as to the Reception and Relief of Casual Poor in the Workhouse. 1.	Hour of Admission. 2.	Amount and Nature of Food given. 3.	Work exacted in Return. 4.
DEVON—*cont^d.*				
Newton Abbot - -	- - Every poor wayfarer, either with or without an order, is admitted for a night's lodging, and supplied with a supper, and breakfast in the morning.	- - Up to the time of closing the gates at 9 o'clock; and admission is not refused after that hour, if the master is up.	- - The same for supper and breakfast as is supplied to the able-bodied paupers in the workhouse. Men, 6 oz. of bread and 1½ pint of broth for supper, and 6 oz. of bread and 1½ pint of gruel for breakfast; women, 5 oz. of bread and 1½ pint of broth for supper, and 5 oz. of bread and 1½ pint of gruel for breakfast.	- - Men work 3 hours in the field attached to the workhouse; women pick ½ lb. of oakum; the infirm are allowed to go on without labour.
Okehampton - -	- - The master sets every adult person not suffering under any temporary or permanent infirmity of body, being an occasional poor person who shall be relieved in the workhouse, in return for the food and lodging afforded to such person, to perform the following task of work, viz., that the male vagrants be set to work for 2½ hours either at the pump or in breaking stones, and that the female vagrants be set to work in cleaning the room wherein they slept the preceding night; provided that no such person shall be detained against his or her will for the performance of such task of work for any time exceeding 4 hours from the hour of breakfast on the morning next after admission; and provided also, that such amount of work shall not be required from any person to whose age, strength, and capacity it shall appear not to be suited. Ordered 12th October 1844.	At any hour - - -	- - The same diet as the other inmates, viz., the usual rations of the house.	- - 4 hours' work in picking oakum.
Plymouth Incorporation.	- - The master of the workhouse sets every adult person not suffering under any temporary or permanent infirmity of body, being an occasional poor person, who shall be relieved in the said workhouse, in return for the food and lodging afforded to such person, to perform the following task of work, that is to say, to break one-third of a yard of stone; provided that no such person shall be detained against his or her will for the performance of such task of work, for any time exceeding 4 hours from the hour of breakfast, on the morning next after admission.	- - No specified hour, but admitted whenever the order is presented, or when brought by the police.	- - 7 oz. of bread and 1½ pint of broth for supper, and 7 oz. of bread and 1½ pint of gruel for breakfast.	- - Breaking stones for 4 hours.
Plympton, St. Mary -	Admitted on application - - - -	When they apply - -	- - Breakfast, 6 oz. of bread and 1½ pint of gruel; supper, 6 oz. of bread and 1½ pint of gruel.	- - Picking oakum, according to age and ability.
South Molton - -	- - There is a separate ward for the casual poor of each sex.	- - Any hour from 7 a. m. to 9 p. m.	- - Males, 6 oz. of bread with broth for supper, and 6 oz. of bread with 1½ pint of gruel for breakfast; females, 5 oz. of bread with broth for supper, and 5 oz. of bread with 1½ pint of gruel for breakfast.	- - The males are expected to work 3 hours at breaking stones; the females are not employed.
Stoke Damerel (Parish of).	- - None other than that given by the General Order of the Poor Law Board.	- - Any hour between 6. a. m. and 10 p. m.	- - 6 oz. of bread and a pint of broth for supper, and the same quantities for breakfast.	- - 4 hours' stone breaking after breakfast.
Tavistock - - -	- - - - - - - - - -	Up to 9 o'clock p. m. -	- - Supper and breakfast: men, 7 oz. of bread and 1½ pint of milk broth; women, 6 oz. of bread and 1½ pint of milk broth; children under 16, 5 oz. of bread and 1 pint of milk broth.	Men, breaking stones.
Thomas, St. - -	- - Upon the admission of male vagrants into the workhouse they are required to go into a warm bath.	- - - - -	- - 7 oz. of bread only at night, and a similar allowance in the morning.	- - 3½ hours at the engine pump with the other inmates, or in case of two or more such occasional poor persons, then by themselves; or 3½ hours' work at cracking or pounding stones; or 3½ hours' work at wheeling stones or manure; or in cases of females, to clean out the ward and make the bed which they have used during the night.

COUNTY and UNION.	Regulations in force in the Union as to the Reception and Relief of Casual Poor in the Workhouse. 1.	Hour of Admission. 2.	Amount and Nature of Food given. 3.	Work exacted in Return. 4.
DEVON—*cont^d.*				
Tiverton	- - - - - - - - -	From 6 a.m. to 9 p.m.	- - 7 oz. bread, men; 6 oz. women; 6 oz. children above 9; 5 oz. above 5 years, and 4 oz. under 5 years, for supper; the same for breakfast.	- - None; bath on admission.
Torrington	- - It is generally the rule to give every vagrant a night's lodging, with supper and breakfast.	From 4 to 7 p.m.	- - Supper and breakfast: men, 6 oz. of bread and 1 quart of broth; women, 5 oz. of bread and 1½ pint of broth.	- - Working the force pump for the men.
Totnes	- - The master of the workhouse requires every vagrant admitted into the workhouse to perform a reasonable task of work (by breaking stones or otherwise), suited to the age, strength, and capacity of such vagrant, for 4 hours from the hour of breakfast in the morning succeeding his admission into the workhouse, in return for the food and lodging afforded to such vagrant; and that if such vagrant neglect or refuse to perform such task of work, or wilfully destroy or injure his own clothes or damage any of the property of the Board of Guardians, the master of the workhouse shall forthwith take proceedings before a magistrate for the punishment of such vagrant, according to 5 & 6 Vict.	From 4 to 9 p.m.	- - 1 pint of gruel or milk and water; children in proportion.	- - If able-bodied, breaking stones for 4 hours; otherwise oakum picking the same time.
DORSET:				
Beaminster	No vagrant wards in the union premises	None	None	None.
Blandford	*Vide* answers to Nos, 2, 3, and 4	6 to 9	- - Breakfast and supper: 4 oz. of bread and 1½ pint of gruel.	½ lb. of oakum.
Bridport	- - The workhouse is open daily for the relief of casual poor; lodging is given to all, and bread to those unable to work; bread is also given to able-bodied after breaking stones.	- - 9 o'clock in the morning till ——	- - 7 oz. of bread at each meal.	- - From able-bodied only, breaking stones.
Cerne	- - - - - - - - -	No fixed time	- - 6 oz. of bread with gruel for supper, and the same for breakfast.	- - Pumping water for the use of the workhouse.
Dorchester	- - The master of the workhouse sets every adult person not suffering under any temporary or permanent infirmity of body, being an occasional poor person who shall be relieved in the said workhouse, in return for the food and lodging afforded to such person, to perform the following tasks of work, that is to say: crushing or breaking of stones, or picking of oakum, or pumping; provided that no such person shall be detained against his or her will for the performance of such task of work for any time exceeding 4 hours from the hour of breakfast on the morning next after admission; and provided also, that such amount of work shall not be required from any person to whose age, strength, and capacity it shall appear not to be suited.	- Any time before 8 o'clock, p.m.	- - 6 oz. of bread night and morning.	- - Crushing or breaking of stones, or picking of oakum, or pumping.
Poole	- - There are no regulations respecting the above requirements.	- - Any hour before half-past 9 at night.	- - ½ lb. of bread morning and evening.	- - To pick 1 lb. of rope into oakum.
Shaftesbury	- - Every adult male to break or crush stones, or to grind corn at a hand mill in the workhouse for a period of 3 hours; every adult female to perform such household work as the master shall reasonably require.	Till 9 o'clock at night	- - Men, 6 oz. of bread and 1½ pint milk and water for supper, 6 oz. of bread and 1½ pint gruel for breakfast; women, 5 oz. of bread and 1½ pint milk and water for supper, 5 oz. of bread and 1½ pint gruel for breakfast; children, according to dietary.	*Vide* answer to No. 1.
Sherborne	No regulations have been drawn up	From 5 to 9 o'clock, p.m.	- - The same quantity and quality as the inmates get for supper and breakfast, viz., 6 oz. of bread and water for supper; 6 oz. of bread and 1½ pint of gruel for breakfast.	Oakum picking.

COUNTY and UNION.	Regulations in force in the Union as to the Reception and Relief of Casual Poor in the Workhouse. 1.	Hour of Admission. 2.	Amount and Nature of Food given. 3.	Work exacted in Return. 4.
DORSET—*cont^d.*				
Sturminster	-- The master of the workhouse sets every adult person, not suffering under any temporary or permanent infirmity of body, being an occasional poor person who shall be relieved in the said workhouse, in return for the food and lodging afforded to such person, breaking or cracking, for road work, one yard or load of flints or stones.	All hours	-- According to classification in ages.	-- Breaking or cracking, for road work, one yard or load of flints or stones.
Wareham	-- Only the general regulations issued by the Poor Law Board.	Until 9 p.m.	-- Males: 6 oz. of bread and 2 oz. of cheese for supper, 7 oz. of bread and 1½ pints of gruel for breakfast; females: 5 oz. of bread and 2 oz. of cheese for supper, 5 oz. of bread and 1½ pint of gruel for breakfast.	Picking ½ lb. of oakum.
Weymouth	- - - - - - - - - - -	At or before 9 p.m.	-- Men: for supper, 6 oz. of bread and 2 oz. of cheese five days per week, 6 oz. of bread and 1½ pint of meat broth two days per week; breakfast, 6 oz. of bread and 1½ pint of gruel daily. Women: for supper, 5 oz. of bread and 2 oz. of cheese five days per week, 5 oz. of bread and 1½ pint of meat broth two days per week.	-- Men pick ½ lb. of oakum per day.
Wimborne and Cranborne.	-- No vagrant admitted without an order from the superintendent of police, who was some time since appointed assistant relieving officer for vagrants. Male vagrants to be bathed in cold water during summer, and tepid water during winter.	No fixed hour at present	-- 8 oz. of bread, night and morning.	To pick 1 lb. of oakum.
DURHAM:				
Auckland	-- The casual poor are not admitted into the union workhouse, but are sent by ticket to a lodging-house.	Between 6 p.m. and 9 p.m.	A pint of oatmeal gruel	None.
Chester-le-Street	-- All persons seeking food and lodging in the workhouse for the night shall apply to the assistant relieving officer, at the police station, who shall, at his discretion, issue tickets for admission into the vagrant wards of the union workhouse, such tickets to be presented to the porter at the workhouse by the person seeking admission.	All hours	-- At supper, 4 oz. of bread and 1 pint of boiled milk and oatmeal; at breakfast, 1 pint of oatmeal porridge and ½ pint of milk.	-- Adult males, the breaking of stones or working in the garden; adult females, to clean out their ward.
Darlington	- - - - - - - - - - -	-- From 7 to 10 o'clock in the evening.	-- A good meal of oatmeal and treacle.	-- None; are dismissed the ensuing morning, at 7 o'clock, without breakfast.
Durham	There are no special regulations	-- From 4 o'clock p.m. until 10 p.m.	-- For supper, 5 oz. of bread and ½ pint of boiled milk; for breakfast, ¾ pint of porridge and ¼ pint of milk.	None.
Easington	-- Every adult person, not suffering under temporary or permanent infirmity of body, shall break stones or dig in the garden for two hours; and that women shall teaze oakum for a like period.	No fixed hour	-- 1½ pint of oatmeal gruel with 4 oz. of bread.	Oakum teazing, 1 lb.
Gateshead	-- The master of the workhouse sets every adult person, not suffering under any temporary or permanent infirmity of body, being an occasional poor person who shall be relieved in the said workhouse, in return for the food and lodging afforded to such person, to perform the following task of work; that is to say, the male vagrants to break stones two hours before breakfast, and the female vagrants to clean the wards, provided that no such person shall be detained against his or her will for the performance of such task of work for any time exceeding four hours from the hour of breakfast, &c.	Any hour	-- To supper, the men receive 7 oz. of bread and 1 pint of tea; women receive 6 oz. of bread and 1 pint of tea; or, men receive 1¼ pint of porridge and ½ pint of milk, women receive 1 pint of porridge and ½ pint of milk.	-- Men break stones before supper and two hours before breakfast in the morning, and women clean the outside wards, for which the men receive 1¼ pint of porridge and ½ pint of milk; women receive 1 pint of porridge and ½ pint of milk.

COUNTY and UNION.	Regulations in force in the Union as to the Reception and Relief of Casual Poor in the Workhouse. 1.	Hour of Admission. 2.	Amount and Nature of Food given. 3.	Work exacted in Return. 4,
DURHAM—*cont*^{d}.				
Hartlepool	-- Boards with "Notice to Vagrants" are placed by the side of the roads leading to Hartlepool and West Hartlepool, stating that a night's lodging can be obtained at the workhouse on application; tickets of admission are also furnished at the police stations of both towns.	-- Up to the time of locking the gates for the night.	-- Able-bodied males, 6 oz. of bread and 1½ pint of oatmeal porridge with milk to supper, and the same to breakfast; females, 5 oz. of bread, and the same allowance of porridge.	-- Able-bodied males, to break for the road 56 lbs. of stones; females, to teaze 1½ lb. of oakum.
Houghton-le-Spring	-- There are no vagrant wards in the workhouse; the vagrants are sent to a common lodging-house on the orders of the relieving officers and overseers.	- - - - -	- - - - -	None.
Lanchester	- - - - - - - - - -	-- Any time during the day, but not later than 8 o'clock p.m.	-- 8 oz. of bread and 1 pint of skimmed milk for supper; for breakfast, 1 pint of porridge and ½ pint of skimmed milk.	-- 1½ cwt. of limestone to be broken before breakfast.
Sedgefield	-- The master of the workhouse sets every adult occasional poor person, not suffering from any temporary or permanent sickness or infirmity, in return for the food and lodging afforded to such person, to the work specified in Col. 4.	-- From 4 o'clock, p.m. to 10 o'clock, p.m.	-- 8 oz. of bread and 1 pint of boiled milk to each adult; 4 oz. of bread and ½ pint of boiled milk to each person not being an adult.	-- Each adult male to break, to the satisfaction of the master, a quarter of a yard of stone; every adult female to pick oakum or to scour and cleanse their own ward and that of the male vagrants. The adult males to be also occasionally employed in digging the garden.
South Shields	-- Received into workhouse under an order of a relieving officer. The regulations are those prescribed by the General Consolidated Orders of the Poor Law Board.	From 5 to 9½ p.m. - -	-- Supper, 7 oz. of bread; breakfast, 5 oz. of oatmeal made into porridge and ⅓ of a pint of milk.	-- Males to break 2 cwt. of stones; females to teaze 2 lbs. of oakum.
Stockton	- - - - - - - - - -	From 5 to 10 o'clock, p.m.	-- None; only a night's shelter. No encouragement whatever is given to vagrants.	None.
Sunderland	-- The master of the workhouse admits all occasional poor persons applying for relief, and, in return for the food and lodging afforded them, exacts the task of work mentioned in Col. 4, provided that no person shall be detained against his will for the performance of such task of work for any time above four hours from the hour of breakfast on the morning next after his admission.	-- From 6 o'clock to 9 o'clock, p.m.	-- 7 oz. of bread night and morning.	-- To pump water for one hour, or to break 1 cubic foot of stones, or to dig 18 superficial yards of ground, or to pick 1 lb. weight of oakum.
Teesdale	-- The master of the workhouse sets every adult person, not suffering under any temporary or permanent infirmity of body, being an occasioual poor person who shall be relieved in the workhouse, in return for the food and lodging afforded to such person, to perform the following task of work; that is to say, the males to break, in a sufficient manner and of a proper size for road-making, four bushels of stones, or teaze 2 lbs. weight of oakum, at the discretion of the master of the workhouse; and the females to teaze 1 lb. weight of oakum, the said quantities to be the measure or weight of the work when properly finished; provided no such person shall be detained against his or her will for the performance of such task of work for any time exceeding four hours from the hour of breakfast on the morning next after admission; and provided also that such amount of work shall not be required from any person to whose age, strength and capacity it shall appear not to be suited. Any such person as above who shall, while in such workhouse, refuse or neglect to perform such task of work suited to the age, strength, and capacity of such person, will be deemed an idle and disorderly person, and be liable to be imprisoned in the house of correction, with hard labour, for one calendar month.	At all hours - - -	-- 7 oz. of bread for supper and same for breakfast.	-- Males to pick 2 lbs. of oakum, females 1 lb. ditto, at the discretion of the master of the workhouse.

COUNTY and UNION.	Regulations in force in the Union as to the Reception and Relief of Casual Poor in the Workhouse. 1.	Hour of Admission. 2.	Amount and Nature of Food given. 3.	Work exacted in Return. 4.
DURHAM—*continued.*				
Weardale	There are no local regulations, but the reception of vagrants is usually limited to one night.	Any hour up to 9½ p.m.	To those who are not, on entering, in possession of provisions, 8 oz. of bread at night, and the same in the morning are allowed.	The able-bodied males are required to break 32 stones weight of limestone.
ESSEX:				
Billericay	Except in cases of emergency, no vagrants are admitted into this workhouse after 10 o'clock at night.	- - - - -	½ lb. of bread at night, and ½ lb. of bread in the morning.	None.
Braintree	No regulations - - - - - -	All hours - - -	½ lb. of bread at night and ½ lb. in the morning.	Each person to pick ½ lb. of oakum in return for the ½ lb. of bread in the morning, which is refused in case the person refuses to do the work.
Chelmsford	The relieving officers are directed to refer all applicants to the police, unless cases of sudden and urgent necessity; these are invariably relieved, or sent to the house.	At any hour - - -	Supper, 8 oz. of bread, and water; breakfast, 8 oz. of bread, and 1½ pint of gruel.	None in the first instance, unless the parties return, and then they are required to pick 1 lb. of oakum.
Colchester	The head constable of the borough is appointed relieving officer for casual poor, and the master of the workhouse admits vagrants producing his order.	On application - -	½ lb. of bread for supper, ½ lb. of bread and 1½ pint of gruel in the morning.	Grinding barley or picking oakum for about two hours.
Dunmow	There are no printed or written regulations in force.	Any time before 9 p.m., except in cases of urgent necessity, as to which there is no limit of time.	½ lb. of bread for each meal.	Three hours' work.
Epping	- - - - - - - - - -	All hours of the day and night.	7 oz. of bread at night and 7 oz. of bread in the morning.	Two hours' work; labour in garden.
Halstead	There is no regulation in force as to the reception of casual poor; they are admitted by an order from the relieving officer.	At any hour - - -	6 oz. of bread on arrival in the evening, and 6 oz. of bread on departure in the morning.	None.
Lexden and Winstree	The master of the workhouse sets every adult person, not suffering under any temporary or permanent infirmity of body, being an occasional poor person who shall be relieved in the workhouse, in return for the food and lodging afforded to such person, to perform the following task of work, viz.; every male adult person to pick, within three hours from the time of breakfast, 1½ lb. of oakum; and every female adult person, under similar circumstances, to pick 1 lb. of oakum; provided that no such person shall be detained against his or her will for the performance of such task of work for any time exceeding four hours from the hour of breakfast on the morning next after admission; and provided also that such amount of work shall not be required from any person to whose age, strength, and capacity, it shall appear not to be suited. Any such person who shall, while in such workhouse, refuse or neglect to perform such task of work suited to the age, strength, and capacity of such person, will be deemed an idle and disorderly person, and be liable to be imprisoned in the house of correction, with hard labour, for one calendar month.	Any hour - - -	The same as other inmates.	Picking oakum.
Maldon	The master of the workhouse sets every adult person, not suffering from any temporary or permanent infirmity of body, being an occasional poor person who shall be relieved in the workhouse, in return for the food and lodging afforded to such person, to pick 2 lbs. of oakum; provided that no such person shall be detained against his or her will for the performance of such task of work, for any time exceeding four hours from the hour of breakfast, on the morning next after admission; and provided also that such amount of work shall not be required from a person to whose age, strength, or capacity it shall appear not to be suited.	6 to 9 in summer, 5 to 8 in winter.	6 oz. of bread for supper, and the like for breakfast.	To pick 2 lb. of oakum.

COUNTY and UNION.	Regulations in force in the Union as to the Reception and Relief of Casual Poor in the Workhouse. 1.	Hour of Admission. 2.	Amount and Nature of Food given. 3.	Work exacted in Return. 4.
ESSEX—*continued.*				
Ongar	- - - - - - - - - -	Any time	- - 6 oz. of bread and 1 oz. of cheese for supper; 6 oz. of bread and 1 pint of gruel for breakfast.	None.
Orsett	No printed or written regulations	Any hour	- - 6 oz. of bread for males, 5 oz. for females, breakfast and supper, and 1½ pint of gruel for breakfast.	- - From men, working on the pump two hours, or picking 1 lb. of oakum.
Rochford	- - There are no particular regulations; the superintendent of police is appointed assistant relieving officer for vagrants, who grants orders at discretion.	- - No particular hour, usually at any time after 4 p.m.	- - Breakfast, according to dietary table, viz.; for adult men and women, 6 oz. of bread and 1½ pint of gruel; children, 9 to 16, 5 oz. of bread and 1 pint of gruel; children, 5 to 9, 4 oz. of bread, ½ oz. of butter, and ¼ pint of milk; children, 2 to 5, 3 oz. of bread, ½ oz. of butter, and ½ pint of milk.	- - Four hours' pumping water, picking oakum, or other useful employment.
Romford	No formal regulations	At all hours	- - 7 oz. of bread for supper, 7 oz. of bread for breakfast, and in the winter half-year, 1½ pint of gruel in addition for breakfast.	- - Occasionally employed on the pump.
Saffron Walden	- - The master of the workhouse sets every adult person, not suffering under any temporary or permanent infirmity of body, being an occasional poor person who shall be relieved in the workhouse, in return for the food and lodging afforded to such person, to perform the following task of work, viz.: to pick oakum, or pump water, for the use of the house at the discretion of the master, from 8 o'clock till half-past 11 o'clock in the forenoon; provided that no such person shall be detained against his or her will for the performance of such task of work, for any time exceeding four hours from the hour of breakfast, on the morning next after admission; and provided also that such amount of work shall not be required from any person to whose age, strength, and capacity, it shall appear not to be suited.	No fixed hour	½ lb. of bread each meal	- - The master is empowered to require work, as mentioned in Column 1, but the rule is sometimes partially relaxed as to the time employed, after having picked 1 lb. of oakum, in return for their food and lodging for the night.
Tendring	- - The master of the workhouse sets every adult person, not suffering under any temporary or permanent infirmity of body, being an occasional poor person who shall be relieved in the workhouse, in return for the food and lodging afforded to such person, to perform the following task-work, viz.; the able-bodied to work in the pump or mill for four hours; those whose age or strength is not sufficient for this, to pick oakum for the same time; provided that no such person shall be detained against his or her will for the performance of such task-work, for any time exceeding four hours from the hour of breakfast on the morning next after admission; and provided also that such amount of work shall not be required from any person to whose age, strength, and capacity it shall appear not to be suited.	- - Real destitution any hour day or night.	- - 8 oz. of bread for supper, 8 oz. of bread and 1½ pint of porridge for breakfast.	- - To pick 1½ lb. of oakum in the morning; if admitted early in the day, put to work accordingly.
West Ham	None - - - - - - - -	6 o'clock	- - 8 oz. of bread, night and morning.	None.
Witham	- - The police act as relieving officer for vagrants, and all vagrants who obtain an order from the police are admitted to the workhouse.	Any time up to 9 p.m.	- - For males, 7 oz. of bread for supper, and 7 oz. for breakfast, with 1 pint of gruel; females and children, 6 oz. of bread for supper, and 6 oz. for breakfast, with 1 pint of gruel.	- - Those men who are able, pick 1 lb. of oakum in the morning after admission.

COUNTY and UNION.	Regulations in force in the Union as to the Reception and Relief of Casual Poor in the Workhouse. 1.	Hour of Admission. 2.	Amount and Nature of Food given. 3.	Work exacted in Return. 4.
GLOUCESTER:				
Bristol Incorporation -	-- There is no express regulation as to the reception and relief of casual poor in the workhouses of this incorporation.	-- Up to 9 o'clock p. m. at the workhouse in the city of Bristol, and up to 10 p. m. at the workhouse at Stapleton, near Bristol.	-- 8 oz. of bread in the evening, and 8 oz. of bread and 1 pint of gruel in the morning.	-- Males above 16 to pick 1 lb., and females above 16 to pick ½ lb. of oakum each.
Cheltenham - -	-- A serjeant of police has been appointed as assistant relieving officer for vagrants, whose duty it is to make proper inquiries of all applicants, and to give them (if destitute) tickets of admission to the vagrants' ward.	At any time before 11 p.m.	- - 6 oz. of bread at night, and the same quantity in the morning.	-- Stone-breaking for two hours.
Chipping Sodbury -	-- The casual poor are received at the union by an order from the police. There are two separate wards adjoining the workhouse for their reception.	Any time before 10 -	- - 8 oz. of bread for men, and 6 oz. for women.	-- Carrying water and picking oakum.
Cirencester - -	-- They are admitted at any time, and have clean straw to sleep on in the wards recently erected here for the purpose. There are no written or printed regulations as to their reception.	-- Would be received at any time, but, as a rule, they come between the hours of 6 and 9 in the evening.	-- Adults have 8 oz. of bread for supper; for breakfast (if they will work for it), 8 oz. of bread.	-- Two hours' stone-breaking, to entitle them to breakfast. No task is required of them for their supper.
Clifton - - -	- - - - None.	——	——	——
Dursley - - -	-- No written regulations are in force. Serjeant James Phillpotts, of the county police force, stationed at Dursley, was, in the month of January 1863, with the consent of the Poor Law Board, appointed assistant relieving officer for vagrants, and commenced his duties on 1st February 1863.	-- From about 4 p. m. to 9 p. m.	4 oz. of bread each -	-- No task-work is assigned; but if any work is done, the poor person doing it might have a breakfast in the morning before leaving the workhouse.
Gloucester - -	-- Not received into the union workhouse, but into lodging-houses.	- - - - -	- - 1 lb. of bread occasionally; oftener, a night's lodging and no food.	None.
Newent - - -	- - - - - - - - - - -	-- Between the hours of 6 and 8 o'clock p. m.	-- ½ lb. of bread at night, and ½ lb. of bread in the morning.	- - Able-bodied men are required to break 2 cwt. of stone each.
Northleach - -	-- The master of the workhouse sets every adult person not suffering under any temporary or permanent infirmity of body, being an occasional poor person who shall be relieved in the workhouse, in return for the food and lodging afforded to such person, to perform the following task of work; (that is to say)—To break stone into one bushel of fine gravel; provided, that no such person shall be detained against his or her will for the performance of such task of work for any time exceeding four hours from the hour of breakfast on the morning next after admission; and provided, that such amount of work shall not be required from any person to whose age, strength, and capacity it shall not appear to be suited.	Any time - - - -	7 oz. of bread - -	-- Stones to be broken into one bushel of gravel.
Stow-on-the-Wold -	-- There are no special regulations in the union as to the reception and relief of casual poor, except those after specified, and except that vagrants must obtain an order for admission from the police officer acting as assistant relieving officer.	-- Not later than 9 o'clock p. m.	- - 5 oz. of bread for supper, and 5 oz. of bread for breakfast.	-- If paupers are able-bodied, from men, three hours' stone-breaking; from women, two hours' cleaning and weeding paths or garden; but no pauper is detained more than four hours after breakfast against his will.
Stroud - - -	None - - - - - - -	-- Till 10 p. m., or at any time in cases of emergency.	-- Supper:—Men, 6 oz. of bread; women, 5 oz. of bread; children above 9, 5 oz. of bread; children under 9, 4 oz. of bread. Breakfast:—Men, 6 oz. of bread; women, 5 oz. of bread; children above 9, 5 oz. of bread; children under 9, 4 oz. of bread.	None.
Tetbury - - -	-- No vagrant or casual poor is admitted into the workhouse; they are provided with tickets to obtain a night's lodging in the town.	——	——	——

COUNTY and UNION.	Regulations in force in the Union as to the Reception and Relief of Casual Poor in the Workhouse. 1.	Hour of Admission. 2.	Amount and Nature of Food given. 3.	Work exacted in Return. 4.
GLOUCESTER—*continued.*				
Tewkesbury	-- The vagrants are not admitted into the workhouse, but are relieved by Police Serjeant Herbert, assistant relieving officer, with a ticket, which entitles the vagrant to one night's lodging, at the cost of 2 *d.*, and bread at the cost of 1 *d.* The total cost of each vagrant is 3 *d.*	- - - - - -	- - - - - -	None.
Thornbury	-- Casual poor are admitted to the workhouse for a night's lodging at the discretion of the relieving officers, and only upon orders obtained from them.	-- Any hour up to 8 in the evening.	-- No food allowed, except in cases where the master may consider the applicants would suffer for want of it, when he is authorised and directed to give it.	-- No other work required than the putting in order of the sleeping wards in the morning.
Westbury-on-Severn	-- Received at any time, on application, and obtain 7 oz. of bread on leaving.	-- At any time, on application.	7 oz. of bread on leaving	-- None, there being no yard, except for the other inmates.
Wheatenhurst	-- No vagrants are admitted after 9 o'clock at night, except in cases of emergency.	-- No other limit than the above.	-- 7 oz. of bread and 1 oz. of cheese on admission in the evening, and 8 oz. of bread and 1 quart of porridge in the morning for each able-bodied man. For women, 1 oz. less of bread for each at both evening and morning meals.	-- No task of work ordered, but the master calls upon each able-bodied male vagrant to work for two hours at stone wheeling or digging, before receiving his morning meal. The task assigned is generally performed.
Winchcomb	No written regulations - - - -	Up to 9 o'clock at night -	-- 1 lb. of bread and 1 pint of broth on leaving the house at 8 o'clock in the morning.	None.
HEREFORD:				
Bromyard	-- A deputy relieving officer has been appointed, residing in the town, who issues tickets of admission to the workhouse. Applicants very seldom remain more than one night in the house.	-- At any hour in the day before 9 p. m.	Breakfast - - -	-- Breaking stones and pumping water, should they remain long enough in the house, which is seldom or ever the case.
Dore	- - - - - - - - - - -	6 o'clock p. m. till 9 p. m.	-- 6 oz. of bread, night and morning.	-- One hour's stone-breaking.
Hereford	- - - - - - - - - - -	From 6 to 9 p. m. - -	-- 6 oz. of bread at night, and 1 quart of gruel in the morning.	-- From two to four hours at stone-breaking or farm-work.
Kington	-- There are no special rules. Vagrants are admitted to a special ward for a night's lodging, on the order of the superintendent of police, who is assistant relieving officer.	-- Within half an hour of the receipt of the order.	None - - - -	None.
Ledbury	-- Vagrants are received by the master of the workhouse, and treated in conformity with the order of the Poor Law Board.	Before the hour of 9 p. m.	-- Males, 7 oz. of bread, and 1½ pint of porridge. Females, 6 oz. of bread, and 1½ pint of porridge.	-- Men, two hours' work in the garden or breaking stones. Women are required to wash, and clean the vagrant wards.
Leominster	-- Search has been made, and it cannot be found.	Not later than 9 p. m. -	-- 4 oz. of bread, and a basin of broth or gruel, if any left from inmates' supper.	-- None; both difficult and expensive to enforce it.
Ross	-- Casual poor are not received into this workhouse, but are sent to a vagrant ward in the town.			
Weobley	No formal regulations made - - -	-- Any time before 9 o'clock p. m.	-- 7 oz. of bread for supper and breakfast for men; 6 oz. of bread for supper and breakfast for women; and 5 oz. of bread for children.	-- Two hours breaking stones from men; and from women, cleaning the wards and mending bedding, &c.
HERTS:				
St. Alban's	-- From Lady-day to Michaelmas vagrants are admitted at the workhouse up to 9 p. m.; from Michaelmas to Lady-day to 8 p. m. Each receives ½ lb. of bread at night, and 3 oz. of rice, boiled, for breakfast.	- - - - - -	- - - - - -	None.
Barnet	- - - - - - - - - - -	-- At any time, though 9 p. m. is stated to be the hour of closing.	None - - - -	None.

COUNTY and UNION.	Regulations in force in the Union as to the Reception and Relief of Casual Poor in the Workhouse. 1.	Hour of Admission. 2.	Amount and Nature of Food given. 3.	Work exacted in Return. 4.
HERTS—*continued.*				
Berkhampstead	- - - - - - - - - -	- - From 5 to 8 o'clock in winter, and from 6 to 9 o'clock in summer.	- - For supper, 1½ pint of soup and 3 oz. of bread; for breakfast, 1½ pint of gruel and 3 oz. of bread.	- - The able-bodied men are required to perform about half an hour's work at stone breaking before breakfast.
Bishop Stortford	- - The casual poor obtain their orders of admission from the inspector of police, and are placed in a ward appropriated for that purpose. No other relief except bread.	Unlimited - - -	- - 7 oz. of bread for men, and 6 oz. of bread for women, night and morning.	- - The men to pick 1 lb. of oakum before they receive their bread in the morning; no work is exacted from the women.
Buntingford	- - They are received by the master of the union workhouse by an order signed by the relieving officer.	At all hours - - -	- - To each 8 oz. of bread in the morning, unless they are ill, and then they are seen by the medical officer, and, if necessary, put on medical diet.	None.
Hatfield	- - - - - - - - - -	- - No fixed hour; seldom after 9, p.m.	- - 6 oz. of bread with gruel, night and morning.	- - Men are not admitted unless they are ill; and women clean the tramp wards.
Hemel Hempsted	- - - - - - - - - -	Not after 8, p.m. - - -	- - 4 oz. of bread and 1½ pint of broth or gruel at night; and in the cases of women and children, the same allowance in the morning.	None.
Hertford	- - - - - - - - - -	- - Any time before 10 p.m., usually from 6 to 10.	- - 6 oz. of bread in the evening, and 6 oz. of bread the next morning.	- - They work 1½ hour on a crank when there is any corn to grind.
Hitchin	- - - - - - - - - -	At all hours - - -	- - 4 oz. of bread and 1 pint of gruel night and morning.	- - Males to pick 1 lb. of oakum; females to pick ½ lb. of oakum.
Royston	- - All casual poor and vagrants are admitted into the vagrant ward on production of an order signed by either of the relieving officers, or by an overseer of the poor of any parish in the union, or in cases of urgent necessity at the discretion of the master, and receive the respective quantities of bread mentioned in Col. 3.	Between 7, a.m. and 9, p.m.	- - Men, 8 oz. of bread night and morning; women, 6 oz. of bread night and morning; children over 9 years, same as women; children over 5 years, 5 oz. of bread night and morning; children under 5 years, 4 oz. of bread night and morning.	None.
Ware	- - - - - - - - - -	- - At any time during the day, until after 9 o'clock at night.	- - 6 oz. of bread and 1½ pint of gruel.	- - 1 bushel of flints, or other stones equal to that.
Watford	- - - - - - - - - -	From 6 till 9 in the evening	- - 6 oz. of bread and 1½ pint of gruel each; viz., men, women, and children.	- - Two hours pumping water for men.
Welwyn	- - - - - - - - - -	From 6 to 10, p.m. -	6 oz. of bread - -	None.
HUNTS:				
Huntingdon	- - Admitted by tickets from chief superintendent of police. Searched upon admission, and, if necessary, cleansed in the workhouse bath. In case of illness, or alleged illness, the medical officer gives attention, and, when requisite, they are placed in the sick ward of the workhouse until they recover.	- - From 6 to 10 in the evening; earlier or later if circumstances make it necessary.	- - 7 oz. of bread for supper, and same for breakfast.	None.
Ives, St.	- - The casual poor are admitted by order from the superintendent of police, and placed in a ward appropriated to their use. No relief is afforded excepting food.	No hour specified - -	- - 7 oz. of bread at night, and 8 oz. of bread in the morning.	None.
Neots, St.	- - Lodging and breakfast on 4 oz. of oakum having been picked.	- - - - - -	- - Men, 8 oz. of bread, supper, 8 oz. of bread, breakfast; women, 8 oz. of bread, supper, and 8 oz. of bread and 1½ pint gruel, breakfast; children, 6 oz. of bread, supper, 6 oz. of bread and 1 pint gruel, breakfast.	- - 1 lb. of oakum to be picked by men.

COUNTY and UNION.	Regulations in force in the Union as to the Reception and Relief of Casual Poor in the Workhouse. 1.	Hour of Admission. 2.	Amount and Nature of Food given. 3.	Work exacted in Return. 4.
KENT:				
Ashford, East	- - - - - - - - - -	Any hour - - -	- - 6 oz. of bread for supper, and the same for breakfast for men; 5 oz. of bread for each meal for women.	- - Two hours breaking stones.
Ashford, West	- - The number of casual poor being very small, no regulations are in force.	Any hour - - -	Bread - - -	None.
Blean	- - No person to be detained against his or her will for the performance of the task of work mentioned in Col. 4, for any time exceeding 4 hours from the hour of breakfast, on the morning next after admission.	From 6, a.m. to 9, p.m. -	- - 6 oz. of bread for supper, and 6 oz. of bread for breakfast.	Pick ½ lb. of oakum.
Bridge	- - Casual poor are received into the vagrant wards of the union workhouse, for a night's lodging, by an order from a police constable (police constables being appointed assistant relieving officers for that purpose), or by an order from the relieving officer or an overseer.	From 5 o'clock to 10, p.m.	- - 6 oz. of bread for men, and 5 oz. for women, if application is made to the master of the workhouse for it.	None.
Bromley	- - On an order from the relieving officer, overseers of parishes, and by the master.	Any time before midnight	- - 6 oz. of bread on admission, and 6 oz. in the morning, if they pick oakum.	Pick 1 lb. of oakum.
Canterbury	- - - - - - - - - -	- - From the opening of the house until 9, p.m.	8 oz. of bread - -	None.
Cranbrook	By order of the relieving officer - - -	Not fixed - - -	1 lb. of bread - -	1 lb. of oakum.
Dartford	- - The master of the workhouse sets every adult person, not suffering under any temporary or permanent infirmity of body, being an occasional poor person who shall be relieved in the said workhouse, in return for the food and lodging afforded to such person, to perform the following task of work; (that is to say)—either in picking oakum—male, 1 lb., female, ½ lb.; or in pumping water, male, 4 hours; or in stone breaking, 2 cwt.; provided that no such person shall be detained against his or her will for the performance of such task of work, for any time exceeding 4 hours, from the hour of breakfast, on the morning next after admission; and provided also, that such amount of work shall not be required from any person to whose age, strength, and capacity it shall appear not to be suited. Any such person as above, who shall, while in such workhouse, refuse or neglect to perform any such task of work suited to the age, strength, and capacity of such person will be deemed an idle and disorderly person, and be liable to be imprisoned in the house of correction, with hard labour, for one calendar month.	- - No stated hours; are admitted at all times.	- - 8 oz. of bread for breakfast.	- - Picking oakum: male, 1 lb., female, ½ lb. Pumping water: male, 4 hours. Stone breaking, 2 cwt.
Dover	- - The master of the workhouse sets every adult person, not suffering under any temporary or permanent infirmity of body, being an occasional poor person who shall be relieved in the said workhouse, in return for the food and lodging afforded to such person, certain work, as stated in Col. 4.	At all hours - - -	- - Men, 6 oz. of bread and 1 oz. of cheese; women, 5 oz. of bread and 1 oz. of cheese; children, 4 oz. of bread and ½ oz. cheese; for each meal.	- - Men, breaking stones; women, cleaning the mendicant apartments.
Eastry	- - - - - - - - - -	At any time - - -	- - 6 oz. of bread for a man, for supper or breakfast; 5 oz. of bread for women and children.	- - Men break 1 bushel of stones for each meal.
Elham	- - - - - - - - - -	Any hour - - -	- - 6 oz. of bread to males, and 5 oz. of bread to females, on their arrival.	- - None, if they depart in the morning before breakfast; if they have breakfast, to break stones for two hours.
Faversham	- - The master of the workhouse sets every adult person, not suffering under any temporary or permanent infirmity of body, being an occasional poor person who shall be relieved in the workhouse, in return for the food and lodging afforded to such person, to perform the following task of work; (that is to say)—To pick 1 lb. of oakum, or to break 1 bushel of stones; provided that no such person shall be detained against his or her will for the performance of such task of work, for any time exceeding four hours from the hour of breakfast, on the morning next after admission: and provided also that such amount of work shall not be required from any person to whose age, strength, and capacity, it shall appear not to be suited; any such person as above who shall, while in such workhouse, refuse or neglect to perform such task of work suited to the age, strength, and capacity of such person, will be deemed an idle and disorderly person, and be liable to be imprisoned in the house of correction, with hard labour, for 1 calendar month.	Before 9 o'clock p.m. -	- - ½ lb. of bread at night, and the same quantity in the morning.	To pick 1 lb. of oakum.

COUNTY and UNION.	Regulations in force in the Union as to the Reception and Relief of Casual Poor in the Workhouse. 1.	Hour of Admission. 2.	Amount and Nature of Food given. 3.	Work exacted in Return. 4.
KENT—*cont*^{d}.				
Gravesend and Milton	- - There are no regulations beyond general instructions to receive all casual poor.	From 6 to 10 o'clock p.m.	12 oz. of bread - -	1 lb. of oakum to pick.
Greenwich - -	- - No formal regulations exist; but the porter, under the direction of the master, admits all cases appearing urgent, also all brought by the police, or having an order from the relieving officer.	7 p.m. to 10 p.m. - -	½ lb. of bread - -	- - Men are set to break stones (if able) one hour before leaving in the morning, women not required to work.
Hollingbourn - -	No specific regulations - - - - -	- - 6 p.m. in summer, 5 p.m. in winter.	- - 6 oz. of bread to males, 5 oz. of bread to females, and 4 oz. of bread to children, in the morning.	None.
Hoo - - - - -	- - No positive regulations; the casual poor of this union are so few in number that each case is treated as the emergency requires.	At all hours - - -	- - ½ lb. of bread generally, and other food when requisite.	- - Occasionally a small quantity of oakum picked as circumstances arise, but no positive task of work.
Lewisham - - -	- - - - - - - - - - -	- - - - - -	- - - - - -	- - There are no vagrant wards; casual paupers are admitted only in case of illness, and treated like ordinary paupers; no work is exacted in return.
Maidstone - -	None - - - - - - - -	All hours - - -	10 oz. of bread - -	None.
Malling - - - -	- - - - - - - - - -	From 6 p.m. - - -	- - 6 oz. of bread to males for breakfast, 5 oz. of bread to females and children for supper, and the same for breakfast.	None.
Medway - - -	- - To be admitted by the porter at any hour in the casual ward, without an order from the relieving officer.	- - - - - -	6 oz. of bread each -	- - Small quantity of oakum to pick.
Milton - - - -	- - The master of the workhouse sets every adult person, not suffering under any temporary or permanent infirmity of body, being an occasional poor person who shall be relieved in the workhouse, in return for the food and lodging afforded to such person, to perform the following task of work (that is to say):—Males, to break not exceeding 1 yard of stone, each stone when broken not to exceed in dimensions 2 inches; or, to wheel 2 yards of stone to the depôt, the distance for wheeling such stone not to exceed 20 yards; or, to pick 1 lb. of oakum, or 1½ lb. of cocoa-nut fibre; Females, to pick 1 lb. of oakum, or 1 lb. of cocoa-nut fibre; provided that no such person shall be detained against his or her will for the performance of such task of work, for any time exceeding four hours from the hour of breakfast on the morning next after admission; and provided also that such amount of work shall not be required from any person to whose age, strength and capacity it shall appear not to be suited. Any such person as above who shall, while in such workhouse, refuse or neglect to perform such task of work suited to the age, strength, and capacity of such person, will be deemed an idle and disorderly person, and be liable to be imprisoned in the house of correction, with hard labour, for one calendar month.	- - Ordinary cases, 9 p.m.; sickness, accident, or the like, at all hours.	1 lb. of bread - -	- - *Vide* regulation before referred to.
North Aylesford -	- - The able-bodied are required (if admitted sufficiently early) to do a certain quantity of work before being supplied with food, and they are required to do the same quantity of of work in the morning before being supplied with food; the aged and infirm males, females, and children, are supplied with food evening and morning without being put to any labour.	- - From 6 to 8 in the evening.	- - For males, 6 oz. of bread in the evening, and the same in the morning; females and children, 5 oz. of bread each.	- - The able-bodied males to break 1-8th of a yard of stone in the evening, and the same in the morning; it seldom happens that the able-bodied males remain in the morning to perform the stipulated task of work.

COUNTY and UNION.	Regulations in force in the Union as to the Reception and Relief of Casual Poor in the Workhouse. 1.	Hour of Admission. 2.	Amount and Nature of Food given. 3.	Work exacted in Return. 4.
KENT—*cont*^{d}.				
Romney Marsh -	There are no particular regulations - -	- - If destitute, at all hours of the day.	- - Breakfast, dinner, or supper: men, 6 oz. of bread, with cheese or butter; women, 5 oz. of bread, with cheese or butter; children, 4 oz. of bread, with cheese or butter; infants, spoon victuals.	- - Stone-breaking, digging, pumping, and carrying water from dumb-wells into garden, chopping wood, and other general work.
Sevenoaks - -	- - No regulations beyond the rules and orders of the Poor Law Commissioners and Poor Law Board.	- - Any hour of the day or night.	- - 6 oz. of bread at night for men, and 5 oz. for women (and the same in the morning if they are willing to work, as in answer to No. 4).	- - Men, 2 hours' stone breaking; women, 2 hours' scrubbing, in the evening, if they come in early enough to do it; and in the morning if they have the bread. (The master gives them the option, and they generally decline it.)
Sheppey - - -	- - The casual poor are received into wards provided for them, and supplied with straw and rugs.	From 6 a.m. till 10 p.m. -	- - 8 oz. of bread at night and in the morning.	- - Pumping water, and fetching gravel from the sea-shore.
Tenterden - - -	- - - - - - - - - -	- - From 6 to 10 in the evening.	- - Males, 12 oz. of bread, 6 oz. at night, and 6 oz. in the morning; females and children, 10 oz. of bread, 5 oz. at night, and 5 oz. in the morning.	
Thanet (Isle of) -	- - Casual poor persons relieved in the workhouse are detained till 11 a.m. for the performance of the work allotted.	No hour is fixed - -	- - 6 oz. of bread for supper, and 6 oz. of bread for breakfast.	- - Oakum picking or pumping water.
Tonbridge - - -	- - No bread to be given to vagrants on their admission at night unless the master see the necessity of doing so.	At all hours - - -	- - 6 oz. of bread on admission, and 6 oz. on their discharge.	- - One hour of pumping, or one hour of stone-breaking.
LANCASTER:				
Ashton-under Lyne -	- - Only such as are embraced in Cols. 2, 3, and 4.	From 5 p.m. to any hour	- - None, except to women suckling infants, and children; nature of the food is oatmeal porridge and milk, $1\frac{1}{2}$ lb. of porridge, and $\frac{3}{4}$ pint of milk; to children, if under 5 years old, bread and milk.	None.
Barton-upon-Irwell -	- - The guardians have not prescribed any particular method of reception and relief of the casual poor.	From 6 to 9 p.m. - -	- - To each woman and child $1\frac{1}{2}$ lb. of oatmeal porridge; not any food allowed, generally, to men, excepting old and infirm.	- - Employed for two hours in breaking stone.
Blackburn - -	- - There are no regulations in force other than those contained in the General Consolidated Orders of the Poor Law Board.	From 5 to 10 p.m. - -	None - - - -	None.
Bolton - - -	- - Tramp wards: all persons admitted are to be required to give their names, age, trade, where from, and where going to; they are to be examined, and, if thought necessary, washed or bathed; each person is to be supplied with a woollen rug for a covering during the night.	- - From 6 till 9 in the evening.	- - The master has a discretionary power to give any person admitted, if he considers it necessary, a reasonable quantity of porridge and milk, or tea, and bread and butter, and to allow any to remain in the workhouse appearing to be sick or unable to go on.	- - None whatever; all casual poor or tramps are allowed to go their way in the morning as soon as the bell rings, 5·45 in summer, 6·45 in winter.
Burnley - - -	No specific regulations.			
Bury - - -	- - There are no regulations in force as to the reception and relief of casual poor in the workhouse.	From 4 p.m. to 9 p.m. -	- - No food is given as a general rule.	- - No work is exacted in return in any case.
Caton - - -	There are no fixed regulations in force relative to the reception and relief of this class of poor in the workhouse.			

COUNTY and UNION.	Regulations in force in the Union as to the Reception and Relief of Casual Poor in the Workhouse. 1.	Hour of Admission. 2.	Amount and Nature of Food given. 3.	Work exacted in Return. 4.
LANCASTER—*continued.*				
Chorley	No special regulations	Up to 8 p.m.	A breakfast is given to women and children, and to men if they choose to work for it. The breakfast consists of a pint of milk porridge, made of milk, water, and oatmeal, and 3 oz. of wheat bread.	Any work on the farm or about the house requiring to be done, and suitable to the party's capacity.
Chorlton	No special regulations beyond those mentioned in Cols. 2 and 3.	7 p.m.	4 oz. of bread	None.
Clitheroe	No relief to vagrants unless under circumstances of well-proved extreme poverty or destitution, or cases of sudden and urgent necessity. A police officer is appointed to assist in the examination of all vagrants applying for relief, and to grant tickets of admission into the workhouse when necessary. The police have orders to apprehend all vagrants found begging in their district.	No hour specially fixed; generally in the evening.	One night's lodging, and a milk-porridge breakfast the following morning of the night of admission into the workhouse.	Stone-breaking or spade-work in the workhouse garden.
Fylde	No special regulations.			
Garstang	There are no regulations in force as to the reception and relief of casual poor in the union workhouse, as it is very seldom that any such are admitted.	Not any fixed hour	Not any fixed upon	Not any.
Haslingden	There is no accommodation for the reception of the casual poor in either of the workhouses of this union. They are relieved by tickets for a night's lodgings at one of the lodging-houses of the district in which they apply for relief. No food in general is given, nor is any work exacted in return.			
Lancaster	That vagrants or casual poor be admitted into the vagrant wards at the workhouse by an order from the clerk, a relieving officer, or an overseer, or, in case of emergency, by the master or porter, without an order; that they be searched and cleansed on admission, and be lodged in single beds.	Until 10 p.m.	Children, feeble persons, and persons apparently quite destitute, are supplied with the house diet at the master's discretion; the sick are dieted as the medical officer may direct, and other vagrants have a quart of oatmeal porridge at breakfast time.	If able, they are employed for two hours (sometimes more, but never exceeding four hours) in breaking stones, opening ropes, cleaning the vagrant wards, or other work.
Leigh	Each vagrant is supplied with a breakfast of the same quality as the other inmates on condition of performing not exceeding three hours' work for the same.	6 p.m.	1 pint of oatmeal porridge, and 1 gill of buttermilk.	Oakum picking.
Liverpool	The department to be open for the admission of vagrants at 5 p.m. daily, and to continue open until 10 o'clock on the following morning. All destitute poor persons presenting orders for admission from any of the relieving officers, together with all others applying, who shall appear to the superintendent to be destitute tramps, or vagrants, to be admitted. The superintendent shall record in a book the names of all persons admitted, and shall prepare weekly abstracts of the same; he shall also record the names of all applicants whom, in the exercise of his discretion, he shall refuse to admit, with his reasons for every such refusal, and he shall hold himself prepared to account for his conduct in every such case. He shall call the special attention of the superintendent relieving officer to all cases that have been admitted into the vagrant wards for three nights in any month. Vagrants upon admission to be searched and placed in a bath. The temperature of the bath to be fixed daily by the medical officer on duty. Vagrants capable of doing so, to be required to grind corn, not exceeding 30 lbs. each on the evening of admission, and 30 lbs. before discharge on the following morning, but the officer in charge to have the power of diminishing the quantity according to his discretion in special cases. Any vagrant pleading inability to work, by reason of illness or any other cause, to be excused, unless the medical officer shall certify that such vagrant is capable of working and performing the task imposed. Oakum picking or other lighter work to be provided for those who are not fit for the heavier work of corn grinding. Vagrants to be discharged on completing morning's task of work, or not later than 10 a.m. daily. In all cases of difficulty, the superintendent to apply for instruction and direction to the governor of the workhouse.	5 p.m. until 10 o'clock on the following morning.	On admission, to receive 6 oz. of bread and 1 pint of milk gruel, and before discharge a like allowance.	

COUNTY and UNION.	Regulations in force in the Union as to the Reception and Relief of Casual Poor in the Workhouse. 1.	Hour of Admission. 2.	Amount and Nature of Food given. 3.	Work exactd in Return. 4.
LANCASTER—*cont*^{d}.				
Manchester - -	- - Any person not professing to be settled in the township, nor having any place of abode therein, making application at the vagrant wards for lodgings for the night, provided that such person shall not have been admitted for the period of one month next preceding, shall be admitted by the superintendent; provided also, that any female with children, who may appear to be destitute and to require shelter, making application for admission, or any person brought by the police and represented as a proper case for admission for the night, shall be admitted by the superintendent; and all persons so admitted shall be required to conform to the rules and regulations in existence for the government of the said vagrant wards. 2. The vagrant wards shall be opened at 7 o'clock in the evening; and all persons admitted for the night shall be duly entered and described in the register by the superintendent, after which they shall be searched, and then required to strip and wash themselves thoroughly in the baths provided for that purpose. 3. The males above 14 years of age shall then be required to perform a task of work, that is to say, they shall be required either to grind one hopper of corn, or to do any other kind of work suitable to male inmates, and which the superintendent may consider them equal to, for a space of time not exceeding 1¾ hour; provided that any such male person so set to work may not complain of being sick, and thereby unable to perform the same. 4. The females above 16 years of age shall be required to wash the floors of the vagrant wards and the rugs used therein, or to do any other work which the superintendent may consider necessary, and which they may be capable of performing, for a space of time not exceeding 1¾ hour; provided that any such female person so set to work may not complain of being sick, and thereby unable to perform the same. 5. The supper shall consist of ½ lb. of bread for each person, and shall be served out every night as soon as the prescribed regulations have been complied with. 6. The hour of retiring shall, for all persons admitted before half-past 7 o'clock, be not later than 10 o'clock, and for all persons who are admitted after half-past 7, according to the time of their admission respectively. 7. The wards shall be deemed closed at 10 o'clock at night, but the superintendent shall admit after that hour any person applying who may answer the description indicated in Clause 2. 8. The hour for rising shall be half-past 5 o'clock in the morning, a quarter of an hour being allowed for washing; after which the males and females shall be required respectively to perform the same amount and kind of work as that prescribed to be done on their admission. 9. The breakfast shall consist of ½ lb. of bread for each person, to be given out at 7 o'clock; immediately after which the wards shall be closed until 7 o'clock in the evening. 10. The superintendent shall be empowered to give in charge of the police any person admitted who may refuse to perform the allotted task of work; and he shall be empowered also to refuse admission to any person applying who may on any former occasion have wilfully disobeyed the rules and regulations of the vagrant wards; and all such refusals shall be duly reported by him as special cases. 11. The medical officer of the workhouse shall visit the vagrant wards at 9 o'clock every night for the purpose of ascertaining whether there be any person therein sick and requiring medical aid, or unable to work, which he shall certify to accordingly; and he shall also attend at any other time when he may be required to do so by the master of the House of Industry, or, in the absence of that officer, by the superintendent. And any person whom he may deem it necessary to send to the workhouse for medical treatment shall be forthwith admitted through the medium of a relieving officer's order, to be procured as soon as possible either before or after such admission. 12. The superintendent will be expected to treat all persons under his charge with good temper and firmness, extending at the same time all leniency and kindness to females and young children especially. He must make a detailed entry of all special circumstances relative to the admission, conduct, or treatment of any person admitted, in the space opposite their names in the register respectively; and he must make a copy of such entry every morning before he leaves the building, and hand the same in to the office of the clerk, who shall submit all such copies to the visiting committee of the House of Industry, at their ordinary weekly meetings. 13. The master of the House of Industry shall inspect the male wards every night for the purpose of satisfying himself that the rules and regulations are duly observed, and of giving any advice or assistance to the superintendent which he may consider necessary. And he shall make a report weekly to the Committee of the House of Industry of all such inspections, adding any observations thereon which he may consider necessary. And the matron shall perform the like duties in respect of the female wards. 14. Card-playing and all other games, as well as smoking in the vagrant wards, are strictly prohibited; order must be maintained, and all improper language will be punished, as directed by the Poor Law Commissioners in their regulations for the government of workhouses generally.	- - 7 to 10 p.m., and at other times in exceptional cases, as set forth in the regulations in Col. 1.	- - ½ lb. of bread for supper, and a like allowance for breakfast.	- - The males are required to work at corn-grinding or oakum picking for 1¾ hours at night, and for a like period before breakfast in the morning. The females are employed for the same length of time in washing the floors of the vagrant wards and the rugs used therein, and in other necessary work.
Oldham - - -	- - - - - - - - - - - -	From 6 to 10 p. m. -	None - - - -	None.
Ormskirk - - -	- - The guardians have no regulations beyond those contained in the General Consolidated Orders of the Poor Law Board. Casual poor are admitted into the vagrant ward during all hours of the night; and to facilitate this, the police have a duplicate key of the vagrant ward, which is kept entirely separate from the rest of the workhouse. No food is supplied to vagrants in the vagrant ward, but if circumstances require their admission into the workhouse, they are at once placed upon the proper diet.	No limit - - - -	None - - - -	None.
Prescot - - -	- - Vagrants to be received by the porter into the wards prepared for them,—one for males, and the other for females,—and their names and description to be entered in a book kept for the purpose.	- - 5 o'clock p. m. in winter, and 6 in summer.	- - 6 oz. of bread each at night.	None.

COUNTY and UNION.	Regulations in force in the Union as to the Reception and Relief of Casual Poor in the Workhouse. 1.	Hour of Admission. 2.	Amount and Nature of Food given. 3.	Work exacted in in Return. 4.
LANCASTER—*continued.*				
Preston	Vagrants are admitted without an order from the relieving officer, or by the master, at his discretion.	From 6 p. m. until 10 p. m.	½ lb. of bread and 1 quart of porridge.	Stone breaking; each male adult vagrant to break half a bushel of stones for his supper.
Prestwich	- - - - - - - - - - -	Any hour	2 lbs. of oatmeal porridge and milk.	One hour on land.
Rochdale	Vagrants are admitted into the workhouse by tickets, which are given them by the superintendent of police, who is the vagrant relieving officer for this union.	6 to 9 p. m.	Lobscouse, or milk and oatmeal porridge; about 3 gills each.	None.
Salford	Vagrants are set to work for one hour in the morning, viz., from 7 to 8 o'clock. Males at stone breaking, and females at cleaning their wards, &c. All vagrants presenting themselves at the gates are admitted at 7 o'clock p. m., and are bathed, and have supper.	7 o'clock p. m.	Males, 2 pints of oatmeal porridge and milk; females, 1½ pint, or the same quantity of pea soup or potato hash, should any remain over the quantity required for the dinner of the ordinary inmates.	Males, breaking stones for one hour, from 7 to 8 a. m.; females, cleaning tramp wards and entrance to workhouse, for one hour, from 7 to 8 o'clock.
Todmorden	No workhouse.			
Toxteth Park, Township of.	There are no wayfarers making application for relief in this township, and no provision is made by the guardians for their reception.			
Ulverstone	There being no vagrant wards in the workhouse, casual poor are not admitted (except in cases of sickness). The relieving officers relieve them with a night's lodging and food at a common lodging-house.	Sick vagrants are admitted at any time.	Same as the other inmates.	When well, they are employed the same as the other inmates, viz., the males in stone-breaking, and the females in household work.
Warrington	- - - - - - - - - -	From 6 to 9 p. m., and later in emergent cases.	Supper, 6 oz. of bread; breakfast, 6 oz. of bread.	The males break stones, pick oakum, or work in the garden from 6 to 10 a. m. during the summer months, and from 7 to 10 during the winter months. The females pick oakum, or clean the wards and utensils therein, from 6 to 10 a. m. during the summer months, and from 7 to 10 during the winter months.
West Derby	There are no wayfarers making application for relief in this union, and no provision is made by the guardians for their reception.			
Wigan	The master of the workhouse sets every adult person not suffering under any temporary or permanent infirmity of body, being an occasional poor person, who shall be relieved in the workhouse, in return for the food and lodging afforded to such person, to perform the task of work mentioned in Col. 4.	7 p. m.	½ lb. of oatmeal per head, made into porridge, for supper, and the same quantity for breakfast.	For males, pulling ¾ lb. of oakum in wet weather, and breaking one barrowful of bricks in fine weather.
LEICESTER:				
Ashby-de-la-Zouch	Casual poor are received under an order of admission written by the inspector of police.	Until 8 p. m.	No food given, except in cases of sickly women and young children, then milk porridge and bread.	None.
Barrow-upon-Soar	- - - - - - - - - -	All hours	½ lb. of bread for supper; for breakfast, ½ lb. of bread and 1½ pint of gruel.	Breaking of granite, or such other kinds of work as the able-bodied inmates of the workhouse are employed in doing.
Billesdon	There is no ward in the workhouse.			
Blaby	There never has been any written regulations in force in this union.	Any time before 8 o'clock in the winter, and 9 in the summer.	The usual diet, as given to other paupers.	Able-bodied men have to break 300 lbs. weight of granite, and the able-bodied women have to scour the room in which they have slept.

COUNTY and UNION.	Regulations in force in the Union as to the Reception and Relief of Casual Poor in the Workhouse. 1.	Hour of Admission. 2.	Amount and Nature of Food given. 3.	Work exacted in Return. 4.
LEICESTER—*continued.*				
Hinckley	The officers of this union are not aware of any regulations, and believe there are none in this union as to the reception and relief of casual poor in the union workhouse.	Up to 9 p.m.	None, inasmuch as such poor persons come to the workhouse for a night's lodging only. They generally present themselves at the workhouse about 8 o'clock, and leave the house next morning early.	None.
Leicester	For able-bodied men, shelter for the night only is provided, without work; when work is required, they have food as in Col. 3.	From 6 to 10 p.m.	Women and children are always relieved with food, in addition, which consists of bread and milk pottage; women, 6 oz. of bread and 1½ pint of pottage; and children, 4 oz. of bread and 1 pint of pottage.	When men are set to work, they are required to pick 1 lb. of oakum, in return for which they have a meal of 7 oz. of bread and 1½ pint of milk pottage.
Loughborough	Every able-bodied male person is required to break 2 cwt. of stone, and to be at liberty after breaking that quantity. Females and others not capable of performing the work will be employed at any other work at the discretion of the master, suited to their age, strength, and capacity, for a period of time not exceeding three hours; provided that no such person shall be detained against his or her will for the performance of such task of work, for any time exceeding four hours from the hour of breakfast on the morning next after admission; and provided also that such amount of work shall not be required from any person to whose age, strength, and capacity it shall appear not to be suited.	Whenever application is made, due regard being given to the exigencies of the case.	1 lb. of bread, and extras when required.	Males, breaking 2 cwt. of stones; females, cleaning tramp wards.
Lutterworth	The casual poor are not admitted into the workhouse in this union.			
Market Bosworth		After 6 o'clock	Broth or porridge, 1 pint at supper, and 1 pint at breakfast, with a little bread.	Breaking stones or pumping water for two hours. About two years ago the police were put on in this county to inspect and admit every vagrant applying for lodgings or relief, since which they have decreased more than one-half.
Market Harborough	The superintendent of police is assistant relieving officer for casual poor. When the applicants only require a night's lodging they are sent by him to one of the lodging-houses in the town, and the union is charged 2 *d.* per head per night. If any casual poor fall ill and unable to travel, they are received into the workhouse at any hour and treated as ordinary inmates.			
Melton Mowbray		Any time before 8 p.m.	5 oz. of bread for supper, and 1 oz. of cheese; 5 oz. of bread, 1 oz. of cheese, or 1½ pint of gruel for breakfast,	To pick ¾ lb. of oakum.
LINCOLN:				
Boston		No restriction as to time	6 oz. of bread for supper; 6 oz. of bread and 1½ pint of oatmeal gruel for breakfast.	Two hours' work either in picking oakum or working in the garden.
Bourn	The master exercises a discretionary power, under the authority and by the direction of the guardians, as far as he is able to discriminate; the habitual tramp and impostor is only provided with a night's lodging, which generally speaking they are satisfied with. The women and children, the aged and infirm, and all who appear enfeebled or sick, are provided with food and clothing.	Any hour up to 9 p.m., and in cases of emergency, any hour during the night.	Men, 7 oz. of bread for supper, 7 oz. of bread and 1½ pint of gruel for breakfast; women, 6 oz. of bread for supper, 6 oz. of bread and 1 pint of gruel for breakfast; children, in proportion to their ages.	None.
Caistor	No special regulations	Any time until 9 p.m.	6 oz. of bread, and water *ad. lib.*	None.
Gainsborough	The vagrants are admitted into the workhouse by orders from the relieving officers, and they are bathed on admission, and remain in the house until 11 o'clock of the morning following their admission.	The whole of the day up to 9 p.m.	6 oz. of bread for supper, and 6 oz. of bread and 1½ pint of gruel for breakfast.	Oakum picking.
Glanford Brigg	Casual poor are not admitted into this union workhouse. There are no vagrant wards connected with it.			

COUNTY and UNION.	Regulations in force in the Union as to the Reception and Relief of Casual Poor in the Workhouse. 1.	Hour of Admission. 2.	Amount and Nature of Food given. 3.	Work exacted in Return. 4.
LINCOLN—*cont*^{d}.				
Grantham	-- The master of the workhouse sets every adult male person, not suffering under any temporary or permanent infirmity of body, being an occasional poor person who shall be relieved in the workhouse in return for the food and lodging afforded to such person to perform the task-work mentioned in Col. 4.	-- At any hour on application, but as a rule not later than 9 o'clock at night.	-- Men have 6 oz. of bread at night, and 6 oz. of bread and 1½ pint of gruel in the morning; women, 5 oz. of bread at night, and 5 oz. of bread and 1½ pint of gruel in the morning; children, the same as females, except infants.	-- To dig in the garden, or on the farm, or to break stones for a period of four hours on each occasion, such person shall be so relieved during the months of March, April, May, June, July, August, September, and October; and to dig in the garden, or on the farm, or to break stones for a period of two hours on each occasion, such person shall be so relieved during the months of November, December, January, and February, such respective tasks of work to be subject to the direction, and under the superintendence of the master of the workhouse.
Holbeach	-- They are required to produce a certificate from the police that they are really destitute, whereupon the relieving officer issues his order for their admission into the workhouse.	All hours	-- For supper, 8 oz. of bread; breakfast, 8 oz. of bread.	-- Three hours of manual labour.
Horncastle	-- The master of the workhouse sets every adult male person, not suffering under any temporary or permanent infirmity of body, being an occasional poor person, who shall be relieved in the said workhouse, in return for the food and lodging afforded to such person, to perform the following task of work, that is to say, every such male person be employed for three hours in digging, sifting, and removing gravel and sand in the workhouse grounds; provided that no such person shall be detained against his or her will for the performance of such task of work for any time exceeding four hours from the hour of breakfast on the morning next after admission; and provided also that such amount of work shall not be required from any person to whose age, strength, and capacity it shall appear not to be suited.	At any hour	-- At night, 6 oz. of bread to men; 5 oz. of bread and a pint of gruel to women and children above 9 years of age; and other children the same according to age. In the morning, 6 oz. of bread and a pint of gruel to the men if they stay to work; women and children, the same as at night.	-- Riddling gravel and barrowing it away.
Lincoln	-- The master of the workhouse sets every adult person, not suffering under any temporary or permanent infirmity of body, being an occasional poor person who shall be relieved in the workhouse, in return for the food and lodging afforded to such person, to perform the following task of work, viz. males to be employed at a hand corn mill for three hours in the morning and three hours in the evening, in case the time of admission will allow it, and in case a supply of grain cannot be obtained, in the stone quarry in the workhouse grounds, emptying the cesspool, picking oakum, or any other occasional work for the same periods; and females to be employed in picking oakum, and other occasional work, or three hours in the morning and three hours in the evening; provided that no such person shall be detained against his or her will for the performance of such task of work, for any time exceeding four hours from the hour of breakfast on the morning next after admission; and provided also that such amount of work shall not be required from any person to whose age, strength, and capacity it shall appear not to be suited.	8 p. m.	-- Men, 7 oz. of bread for supper, 6 oz. of bread and 1 pint of oatmeal gruel for breakfast; women, 6 oz. of bread for supper, 5 oz. of bread and 1 pint of oatmeal gruel for breakfast.	*Vide* answer to No. 1.
Louth	- - - - - - - - - -	From 6 a.m. to 9 p.m.	-- Men, 6 oz. of bread and 1½ pint of gruel; women, 5 oz. of bread and 1½ pint of gruel; children under 9, 4 oz. of bread and 1 pint of gruel.	None.
Sleaford	-- Women, children, and aged and infirm men have supper and breakfast. Able-bodied men have no supper, and breakfast only when they work three hours for it.	Any hour before 10 pm.	-- Men, 7 oz. of bread for supper, 7 oz. of bread and 1½ pint of oatmeal gruel for breakfast; women and children above 9 years of age, 6 oz. of bread for supper, 6 oz. of bread and 1 pint of oatmeal gruel for breakfast; children 5 to 9, 5 oz. of bread for supper, 5 oz. of bread and 1 pint of oatmeal gruel for breakfast; children under 5, 3 oz. of bread for supper, 3 oz. of bread and 1 pint of oatmeal gruel for breakfast.	-- Able-bodied men grind barley in the winter months; during the warm weather they break stones. No work for women and children or infirm men.

COUNTY and UNION.	Regulations in force in the Union as to the Reception and Relief of Casual Poor in the Workhouse. 1.	Hour of Admission. 2.	Amount and Nature of Food given. 3.	Work exacted in Return. 4.
LINCOLN—*cont*^{d}.				
Spalding	-- The master of the workhouse sets every adult male person, not suffering under any temporary or permanent infirmity of body, being an occasional poor person who shall be relieved in the workhouse, in return for the food and lodging afforded to such person, to perform the following task of work, that is to say, pick and dress 1 lb. of oakum; provided that no such person shall be detained against his will for the performance of such task of work, for any time exceeding four hours from the hour of breakfast on the morning next after admission; and provided also that such amount of work shall not be required from any person to whose age, strength and capacity it shall appear not to be suited. They are admitted on the orders of the relieving officers or the police.	Unlimited	-- 6 oz. of bread for supper, and 6 oz. of bread for breakfast.	-- 1 lb. of old rope picked into oakum.
Spilsby	-- Workhouse regulations, Consolidated General Order.	-- Whenever they present themselves with a regular order.	-- 1 lb. of bread each to adults, 8 oz. at night and 8 oz. in the morning.	-- To pick each 1 lb. of oakum.
Stamford	-- The police give tickets between the hours of 5 and 8 o'clock to all vagrants who require admission into the union workhouse. And if there should be any cases of destitution or other extreme cases after 8 o'clock, the master of the workhouse admits the applicants on their being accompanied to the workhouse by a police officer.	-- At all hours in cases of necessity.	-- Supper, 6 oz. of bread and cold tea; breakfast, 4 oz. of bread and 1½ pint of oatmeal gruel.	-- Grinding at a corn-mill.
MIDDLESEX:				
Bethnal Green	-- The vagrant wards are not open, but all persons applying for admission as vagrants are admitted into the house, and discharged in the same way as ordinary poor, according to the orders of the Poor Law Board.			
Brentford	The orders of the Poor Law Board	From 6 to 10 p. m.	-- 8 oz. of bread, night and morning.	-- Men work at saw-machine until 9 a. m.; women kept at work until 9 a. m., cleaning wards and picking oakum.
Chelsea	-- Women and children, persons apparently ill, and the old and infirm, are admitted on application by the master of the workhouse; able-bodied men are referred to the relieving officers.	Whenever they apply	-- Men, 6 oz. of bread, and women, 5 oz. of bread, night and morning; women with children have the ordinary diet of the workhouse, that is, 1½ pints of gruel, in addition to the above allowance of bread.	-- To pick 1 lb. of oakum each (except women with infants).
Clerkenwell	- - - - - - - - - - -	8 o'clock p. m.	-- 4 oz. of bread at night, and 6 oz. of bread, with gruel, in the morning.	Not any.
Edmonton	-- Destitute persons, with or without an order, in cases of urgency, are admitted in conformity with the provisions contained in the articles relating thereto of the Consolidated Orders of the Poor Law Board.	At any time	-- Bread only, viz., 5 oz. at night, and 5 oz. in the morning, after performance of the requisite amount of work.	-- Stone breaking and oakum picking according to the condition of the applicant, and in cases of inability to perform it, no work is required.
Fulham	-- The master of the workhouse sets every adult male person not suffering under any temporary or permanent infirmity of body, being an occasional poor person who shall be relieved in the workhouse, in return for the food and lodging afforded to such person, to perform the following task of work, that is to say: to break two bushels of granite stone to the size of not more than two inches; and every female adult person to pick 8 oz. of oakum; provided that no such person shall be detained against his or her will for the performance of such task of work, for any time exceeding four hours from the hour of breakfast, on the morning next after admission; and provided also that such amount of work shall not be required from any person to whose age, strength, and capacity it shall appear not to be suited. Any such person as above who shall, while in such workhouse, refuse or neglect to perform such task of work suited to the age, strength and capacity of such person, will be deemed an idle and disorderly person, and be liable to be imprisoned in the house of correction, with hard labour, for one calendar month.	-- 7 p. m. from Lady-day to Michaelmas; 5 p. m. from Michaelmas to Lady-day.	-- 5 oz. of bread at night, and 5 oz. of bread in the morning.	-- Males, adult, to break 2 bushels of granite; females, adult, to pick 8 oz. of coir. They generally leave at 10 in the morning.

COUNTY and UNION.	Regulations in force in the Union as to the Reception and Relief of Casual Poor in the Workhouse. 1.	Hour of Admission. 2.	Amount and Nature of Food given. 3.	Work exacted in Return. 4.
MIDDLESEX—*continued.*				
George in the East, St.	- - - - - - - - - -	Any hour - - -	- - Casual poor, viz., persons becoming chargeable through any sudden emergency are relieved according to their necessities; able-bodied vagrants have 6 oz. of bread evening and morning.	- - Every adult person not suffering under any infirmity of body is required to pick 2 lbs. of oakum in return for each meal he or she may have.
George, St., Hanover-square.	- - Wayfarers, destitute persons, and all persons brought by the police at any hour.	From 6 to 10 o'clock p.m.	- - 6 oz. of bread at night, and 6 oz. of bread and 1½ pint of gruel in the morning.	None.
Giles', St., and St. George, Bloomsbury.	No special regulations - - - -	7 o'clock - - -	- - 12 oz. of bread and a pint of gruel.	None.
Hackney - - -	- - - - - - - - -	From 6 p.m. - - -	- - 5 oz. of bread, night and morning.	- - To pick 2 lbs. of oakum, or break two bushels of stone.
Hampstead, St. John -	- - No fixed diet either in regard to quantity or kind of food for tramps admitted into the workhouse; each able-bodied male tramp is required, after a night's lodging, to break one-eighth of a yard of granite chippings, the master being at liberty to diminish the quantity of work in cases where, in his judgment, it is advisable to do so, and to report the fact at the next meeting of the Board; female tramps admitted into the workhouse are employed in picking fibre, or in some light work at the discretion of the master or matron, great caution being used with respect to the treatment of female tramps and children.	- - In summer from 6 to 10 o'clock p.m.; in winter from 4 to 10 o'clock p.m.	- - 6 oz. of bread to each able-bodied man and woman on his or her discharge in the morning; 4 oz. of bread to each aged or infirm man or woman, and to each child, on admission, and the same food on discharge in the morning.	- - Able-bodied men at stonebreaking for 3 hours; women, and aged or infirm men, in picking cocoa fibre.
Hendon - - -	- - The doors of the vagrant wards shall be open for the reception of all vagrants applying for admission at 6 o'clock in the evening from Michaelmas to Lady-day, and at 7 o'clock during the rest of the year. That such vagrant shall be served with 3 oz. of bread on admission, and that the door of the vagrant wards shall be opened in the morning at 6 o'clock from Lady-day to Michaelmas, and at 7 o'clock during the rest of the year; ½ lb. of oakum delivered to each male vagrant, and ¼ lb. to each female vagrant, and on the same being returned properly picked, to the satisfaction of the superintendent of labour, each vagrant to be served with 3 oz. of bread.	- - 6 o'clock p.m. from Michaelmas to Lady-day; 7 o'clock p.m. from Lady-day to Michaelmas.	- - 3 oz. of bread on admission and 3 oz. in the morning on work being done to the satisfaction of superintendent of labour.	- - ½ lb. of oakum properly picked by each male vagrant, and ¼ lb. by each female vagrant.
Holborn - - -	- - Admitted by the porter at 6 p.m.; supper after admission; rise at ¼ before 6 a.m.; males clean the yards; breakfast, and then discharged.	6 p.m. - - - - -	- - 7 oz. of bread and 1 pint of rice gruel for breakfast; and 7 oz. of bread for supper.	Cleaning yards.
Islington, St. Mary -	- - There are no specific regulations. In urgent cases tramps and vagrants are admitted into the workhouse at any time.	- - Ordinary cases are admitted at 5 o'clock in the afternoon during the winter months, and at 6 o'clock in summer.	- - 8 oz. of bread and 1 pint of gruel, viz., 4 oz. of bread on their admission, and the same quantity in the morning. Children are supplied with warm milk and water when required.	- - Able-bodied men are employed in breaking stones; others, and healthy women without children, in picking oakum, from 9 to 12 o'clock, when they are discharged; no task is imposed, and the quantity done is small; women with children are not put to work. Tramps are allowed to leave early without labour (when they are not known as habitual vagrants), upon their representations that work can be obtained, but such representations are frequently untrue, and only an excuse to leave early.
James, St., Westminster.	- - None beyond those stated in reply to questions 2 and 3. The master of the workhouse admits the above class to the extent of the accommodation provided, viz., for 20 persons nightly.	- - 7 o'clock in the evening, and from the police at any hour.	- - 12 oz. of bread on admission; 12 oz. of bread, on discharge, in the morning.	None.
Kensington, St. Mary Abbotts.	No special regulation - - - -	7 p.m. - - - -	8 oz. of bread - -	None.
London, City of -	- - None beyond those prescribed by the Poor Law Board.	Not limited - - -	- - ½ lb. of bread night and morning.	- - Men to pick 1½ lb. of oakum, or crack 1 bushel of stones; women to pick 1 lb. of oakum.

COUNTY and UNION.	Regulations in force in the Union as to the Reception and Relief of Casual Poor in the Workhouse. 1.	Hour of Admission. 2.	Amount and Nature of Food given. 3.	Work exacted in Return. 4.
MIDDLESEX—*continued.*				
London, East	- - - - - - - - - - - -	- - The casual wards are open at all hours to the orders issued by the relieving officers.	- - 1 lb. of bread to each person before leaving in the morning.	- - 1 lb. of oakum to be picked by each adult.
London, West	- - The applicants apply to the porter of the workhouse for an order of admission to the casual ward at Maiden-lane, Battle-bridge; they are to apply for such order after 8 o'clock in the evening.	After 8 in the evening -	6 oz. of bread to each -	- - 1 lb. of oakum to be picked.
Luke, St.	- - - - - - - - - - -	From 6 to 10 p.m. - -	- - 1 lb. of bread to each adult on admission, and the same at breakfast on the following morning; women the same.	- - Able-bodied men are required to break a bushel of granite; partially able-bodied to pick 1 lb. of oakum; women to pick 1 lb. of oakum.
Margaret, St., and St. John, Westminster.	- - The master of the workhouse is empowered to admit all who apply as far as the accommodation will allow, viz., 12 males, 18 females.	From 6 till 9 o'clock -	4 oz. of bread - -	Not any.
Martin-in-the-Fields, St.	- - The ordinary regulations, as laid down by the orders of the Poor Law Board.	6 o'clock p.m. - -	12 oz. of bread - -	- - None; discharged at ½ past 7 a.m.
Marylebone, St.	- - In the event of emergent destitution or illness occurring between 7 in the evening and 9 in the morning, the master of the workhouse is authorized to relieve with money and food, or to admit to the workhouse. In cases of sickness a medical order may be obtained, and the surgeon, on inspection of the case, will either prescribe or admit at discretion.	After 7 o'clock p.m. -	- - 6 oz. of bread for supper and 6 oz. of bread for breakfast; women and children, and all men over 60 years of age, have also a pint of gruel each for breakfast.	- - 1 lb. of oakum to be picked.
Mile End Old Town	- - To admit women with children first of all; to give all adults a warm bath upon admission; to dry and purify casuals' clothing in fumigating oven.	- - Half-past 7 in winter and 8 in summer, except it rains.	- - Supper, 6 oz. of bread; breakfast, 6 oz. of bread, and 1 pint of oatmeal porridge. No porridge during summer months.	- - Men to pump water for one hour, or to pick 2 lbs. of oakum; women to pick 1 lb. of oakum.
Paddington	The casual poor are regularly admitted into the workhouse, either on their own application or when brought by the police. Whilst remaining in the house they are treated as the other inmates, and are subjected to no distinctive regulations.			
Pancras, St.	- - No regulations or orders as to reception; admitted at master's discretion, on application; discharged at sunrise.	- - From 6 to 8 p.m.; urgent cases at all hours.	- - 8 oz. of bread each, night and morning.	None.
Poplar	- - Every person applying is examined by a male or female officer, and searched before admission.	8 o'clock in the evening -	- - 6 oz. of bread at night; 6 oz. of bread, and 1 pint of gruel in the morning.	- - 1 lb. of oakum from each adult person capable of picking it.
St. Leonard, Shoreditch.	- - The casual poor, upon admission, are bathed, and, if necessary, the males shaved and their hair cut; they are supplied with a clean shirt before they are put to bed; their own clothes are taken away, and restored to them in the morning dry, and, as far as practicable, cleansed; any vagrant refusing to comply with the above regulations not lodged.	- - From 7 p.m. to 9 p.m. in summer, and from ½ past 6 p.m. to 8 p.m. in winter.	- - 5 oz. of bread for supper, and 5 oz. of bread and 1 pint of gruel for breakfast.	- - Males to pick 1½ lb. of oakum, or to work at the mill, grinding corn, for three hours; females to pick 1 lb. of oakum, or to work scouring the floors.
Staines	- - - - - - - - - - -	- - At any time by an order from relieving officer or police.	- - 6 oz. of bread, night and morning.	- - Circular saw for men; women and children kept in tramps' ward until 11 o'clock a.m.
Stepney	- - The workhouse of this union is at Bromley, Middlesex, out of the union. No vagrants or casual poor are received there. At the present time the guardians occupy Ratcliff Workhouse, within the union, and here the casual poor, both male and female, are received.	- - Women at any time after 6 o'clock, and men at any time after 8 o'clock in the evening.	- - Men, 6 oz. of bread at night, and 6 oz. of bread and 1½ pint of gruel in the morning; women, 5 oz. of bread at night, and 5 oz. of bread and 1½ pint of gruel in the morning; children, 4 oz. of bread at night, and 4 oz. of bread and 1 pint of gruel in the morning.	- - Adults; each person to convert 1 lb. of rope into oakum. Children, nil.
Uxbridge	- - - - - - - - - - -	At any time - - -	- - Bread and gruel, according to rations.	- - Stone-breaking or oakum-picking.

COUNTY and UNION.	Regulations in force in the Union as to the Reception and Relief of Casual Poor in the Workhouse. 1.	Hour of Admission. 2.	Amount and Nature of Food given. 3.	Work exacted in Return. 4.
MIDDLESEX—*continued.*				
Whitechapel	All persons presenting themselves for admission into the casual wards, and whom it may be considered proper to admit thereto, are admitted at and after 4 o'clock in the afternoon. Every person admitted to the casual wards has 6 oz. of bread for supper, and the same for breakfast, if he or she perform work in the morning.	4 o'clock in the afternoon, and after.	6 oz. of bread for supper for each person; and if a task of work is performed in the morning, the same quantity of bread for breakfast.	If entering the casual wards between the hours of four and six o'clock in the afternoon, one hour's work at stone-breaking or oakum-picking, unless incapacitated by illness or other reasonable cause. If persons leave these wards before breakfast, no work is exacted except as above stated; if furnished with breakfast, and able-bodied, males to break 3 cwt. of stone or pick 1½ lb. of oakum: females to pick 1 lb. of oakum.
MONMOUTH:				
Abergavenny	Vagrants are admitted by order of Police Sergeant Edghill, of the county constabulary, who has been appointed assistant relieving officer for that purpose.	From 6 to 10 o'clock p.m.	6 oz. of bread for supper, and 6 oz. of bread and 1 quart of gruel for breakfast.	Stone-breaking for two hours.
Bedwellty	The regulations issued by the Poor Law Board. *See* General Consolidated Orders.	Up to 9 o'clock p.m., in ordinary cases.	Able-bodied men, 6 oz. of bread for supper; women, 1 pint of broth or soup, with same quantity of bread; children in proportion. Men and women, 6 oz. of bread, with 1½ pint of oatmeal gruel, for breakfast, unless the men refuse to work, and claim their discharge, when they are allowed to go, without breakfast.	In winter one hour, and in summer two hours' stone-breaking in yard.
Chepstow	The casual poor (that is, vagrants or tramps) are not admitted to the workhouse, except from illness they are unable to proceed on their way.	At all times, by an order from the relieving officer.	According to the dietary table sanctioned by the Poor Law Board, that is, they are treated as the other ordinary paupers.	None.
Monmouth	The master of the workhouse sets every adult person not suffering under any temporary or permanent infirmity of body, being an occasional poor person who shall be relieved in the workhouse, in return for the food and lodging afforded to such person, to perform the following task of work, that is to say: each pauper to labour for 3½ hours from breakfast at stone-breaking, provided that no such person shall be detained against his or her will for the performance of such task of work for any time exceeding four hours from the hour of breakfast, on the morning next after admission; and provided also that such amount of work shall not be required from any person to whose age, strength and capacity it shall appear not to be suited.	No fixed time	14 oz. of bread each	Stone-breaking or picking ¾ lb. of oakum.
Newport	Casual poor are not received into the union workhouse, but there is a House of Refuge into which they are received, by orders from the superintendent of the Newport police and the relieving officers.	From 5 to 9 p.m.	½ lb. of bread, night and morning; and, if sick, they are sent to the hospital for wayfarers and wanderers.	Stone-breaking for one hour before leaving in the morning.
Pontypool	No regulations; not received in workhouse.	—	—	—
NORFOLK:				
Aylsham	- - - - - - - - - -	No restriction as to hour.	Supper: men, 7 oz. of bread and ¾ oz. of cheese; women, 5 oz. of bread and ¾ oz. of cheese. Breakfast: men, 7 oz. of bread and 1 pint of gruel; women, 5 oz. of bread and 1 pint of gruel.	Men to pick 2 lb. of oakum; women to pick 1 lb. of oakum, if no children; if with children, none.
Blofield	There are no other regulations in force than those prescribed by the Poor Law Board.	Any hour during the day; and also during the night, if absolutely distressed and unable to travel.	Of the same amount and nature as that given to the regular inmates during the time they remain.	Picking 1 lb. of oakum before leaving the workhouse.

COUNTY and UNION.	Regulations in force in the Union as to the Reception and Relief of Casual Poor in the Workhouse. 1.	Hour of Admission. 2.	Amount and Nature of Food given. 3.	Work exacted in Return. 4.
NORFOLK—*cont^d.*				
Depwade	-- The master of the workhouse sets every adult person not suffering under any temporary or permanent infirmity of body, being an occasional poor person who shall be relieved in the workhouse, in return for the food and lodging afforded to such person, to perform the following task of work, that is to say: such person shall pick 1 lb. of oakum, provided that no such person shall be detained against his or her will for the performance of such task of work for any time exceeding four hours from the hour of breakfast the next morning after admission; and provided also that such amount of work shall not be required from any person to whose age, strength and capacity it shall appear not to be suited.	No specified hour	-- Men, 7 oz. of bread and 1½ pint of gruel for breakfast and supper; women, 5 oz. of bread and 1 pint of gruel for breakfast and supper.	-- Picking 1 lb. of oakum.
Docking	-- Orders of admission by overseers and relieving officers.	At all times	-- The diet as authorised by the Poor Law Board.	-- Employed in raising water at the force-pumps.
Downham	- - - - - - - - - -	-- At any hour, on producing an order from the police station, the police officers being appointed relieving officers for vagrants.	-- 8 oz. of bread for supper, and the same for breakfast.	None.
Espringham	-- Placed in the bath previous to admission into the workhouse, and pick oakum before breakfast.	At any hour	-- 7 oz. of bread and 1 oz. of cheese for supper; 7 oz. of bread and 1½ pint of gruel for breakfast.	-- 1 lb. of oakum rope to pick before breakfast, and 1 lb. before supper if admitted before 6 o'clock.
St. Faith's	-- The regulations are those contained in the Consolidated Orders of the Poor Law Commissioners, 1847.	-- Any hour during the night.	-- The same diet as allowed to able-bodied paupers, viz., 6 oz. of bread and 1 oz. of cheese for supper; 6 oz. of bread and 1½ pint of gruel for breakfast.	-- To pick 1 lb. of oakum.
East and West Flegg	-- Vagrants are admitted by order of police, and by the master, in cases of emergency.	-- At any hour in the evening or night.	-- An adult male, 8 oz. of bread and 1 oz. of cheese for supper, and the same for breakfast; an adult female, 6 oz. of bread and ½ oz. of butter for supper, and the same for breakfast; children, according to their ages, similar to the house diet.	None.
Forehoe	-- All vagrants are referred to the police officers for orders of admission to the workhouse; and, if found destitute, an order is given by those officers, upon presenting which at the workhouse the vagrants are admitted, and their names, ages, &c., entered in the vagrants' admission and discharge book.	At any hour	-- Able-bodied men, 6 oz. of bread each meal; infirm and children, the usual house diet.	-- Able-bodied men to pick ½ lb. of oakum in the morning if they remain till after breakfast.
Freebridge Lynn	-- The guardians have not, during the period of the present clerk's service, nor previously, as he is informed, come to any resolution with respect to the admission of casual poor into the workhouse.	No particular hour	-- Men, 7 oz. of bread and 1½ oz. of cheese; women, 6 oz. of bread and 1½ pint of gruel; children, 4 oz. of bread and 1 pint of gruel.	Not any.
Guiltcross	No special regulations	-- At any hour they may come, either day or night.	-- Supper: men, 7 oz. of bread and 1 oz. of cheese; women, 6 oz. of bread and 1 oz. of cheese. Breakfast: men, 7 oz. of bread and 1½ pint of gruel; women, 6 oz. of bread and 1 pint of gruel. Children in proportion.	-- Men to pick 1 lb. of oakum.
Henstead	-- The master of the workhouse sets every adult person not suffering under any temporary or permanent infirmity of body, being an occasional poor person who shall be relieved in the said workhouse, in return for the food and lodging afforded to such person, to perform the following task of work, that is to say: sifting gravel for two hours; since altered to picking 1 lb. of oakum.	6 till 10 p.m.	-- Adult males, 6 oz. of bread and 1 oz. of cheese for supper, and 6 oz. of bread for breakfast; adult females, 5 oz. of bread and ½ oz. of butter for supper, and 5 oz. of bread for breakfast.	-- 1 lb. of junk to be picked into oakum.

COUNTY and UNION.	Regulations in force in the Union as to the Reception and Relief of Casual Poor in the Workhouse. 1.	Hour of Admission. 2.	Amount and Nature of Food given. 3.	Work exacted in Return. 4.
NORFOLK—*cont^d.*				
King's Lynn	-- The casual poor have to obtain an order for admission from the police officer on duty at the police station.	-- At all hours; but principally admitted from 7 to 10 p.m.	-- ½ lb. of bread, night and morning.	None.
Loddon and Clavering	-- Upon the admission of casual poor they are cleansed by means of a warm bath, and placed in wards set apart and kept for their reception; male and female.	-- After 6 p.m.; or at any hour day or night, in case of sickness.	-- 6 oz. of bread, with 1 oz. of cheese for supper; 7 oz. of bread, with 1 oz. of cheese for breakfast.	-- To pick 1 lb. of oakum rope.
Mitford and Launditch	-- They are admitted for one night by order of a relieving officer or overseer; and five police officers resident in certain parishes are also appointed assistant relieving officers, and give orders in like manner to this class of poor only.	At all times	-- Supper, 7 oz. of bread and 1 oz. of cheese; breakfast, 7 oz. of bread and 1½ pint of gruel.	-- 1 lb. of oakum to be picked by each male person of 16 years old and upwards.
Norwich	-- They are received either with or without written orders of the relieving officers.	-- Until 9 p.m.; after that they are sent to a lodging-house, and their lodgings paid for by the guardians.	-- Supper, 6 oz. of bread; breakfast, 6 oz. of bread.	-- Each pick 1 lb. of oakum.
Swaffham	-- All orders for the admission of casual paupers into the workhouse are issued either by the relieving officers, overseers, superintendent of police, or master of the workhouse, between the hours of noon and midnight in each day.	From noon till midnight	-- 7 oz. of bread and 1 oz. of cheese for supper, and 8 oz. of bread and 1½ pint of gruel for breakfast.	-- 1 lb. of rope to be picked into oakum.
Thetford	-- The master of the workhouse sets every adult person not suffering under any temporary or permanent infirmity of body, being an occasional poor person who shall be relieved in the workhouse, in return for the food and lodging afforded to such person, to perform the following task of work: to break three bushels of stones.	At all hours, night or day	-- Men, ½ lb. of bread on admission at night, and the same before leaving in the morning; women and children, 6 oz. of bread on admission at night, and the same, and one pint of gruel before leaving in the morning.	-- Men, in lieu of stone-breaking as above, now pick 1 lb. of oakum before leaving in the morning; women and children, no work exacted from them.
Tunstead and Happing Hundred.	- - - - - - - - -	-- Any hour in the day or night.	-- Regular diet of the workhouse.	-- Men, to pick 2 lbs. of oakum; women, to pick 1½ lb. of oakum.
Walsingham	- - - - - - - - -	At any hour	-- Supper, bread, 7 oz., cheese, 1½ oz.; breakfast, bread, 8 oz., cheese, 1½ oz.	Pick 1 lb. of oakum.
Wayland	-- The master of the workhouse sets every adult person not suffering under any temporary or permanent infirmity of body, being an occasional poor person who shall be relieved in the workhouse, in return for the food and lodging afforded to such person, to perform the tasks of work, that is to say (*see* cols. 3 and 4).	No restriction as to hour	-- Supper, ½ lb. of bread, 1 oz. of cheese, ½ pint of tea; breakfast, ½ lb. of bread, 1½ pint of oatmeal gruel.	-- To pick 1 lb. of oakum, or to chop two barrows full of wood; each woman to pick ½ lb. of oakum.
Yarmouth, Great	-- Wayfarers and vagrants to be admitted at any hour till 10 o'clock in the evening, by an order signed by a relieving officer, and after 10 o'clock till the following morning, by an order signed by the superintendent of police; and all such wayfarers and vagrants to be set to work in breaking stones, picking oakum, or barrowing soil, for a period of three hours from the hour of their breakfast in summer, and for a period of two hours in winter, succeeding the admission of such wayfarers and vagrants, in return for the food and lodging afforded them.	Any time	-- 8 oz. of bread and 1 oz. of cheese for supper; 8 oz. of bread and 1 oz. of cheese for breakfast.	-- Breaking stones or picking 1 lb. of oakum, or barrowing soil.
NORTHAMPTON:				
Brackley	-- All vagrants first apply to the inspector of police who, after examining them, gives an order for admission to the workhouse, or refuses, at his discretion.	-- Any time before 9 o'clock p.m.; urgent cases at all hours.	-- ½ lb. of bread at night, and ½ lb. of bread in the morning, if the allotted work be performed.	-- Adult males to pick 1 lb. of oakum, and adult females ½ lb.
Brixworth	No special regulations - - - -	No specified hour	-- 5 oz. of bread on admission, and 5 oz. of bread and 1½ pint of gruel the following morning, before discharge.	-- The adult males, ½ lb. of oakum to pick, if they are able-bodied; infirm males and all females, no work exacted.
Daventry	-- The police constable residing at the county police station, is appointed assistant relieving officer for vagrants; he examines the several applicants for relief, and furnishes them with a ticket for admission to the mendicant ward at the union workhouse.	-- Until 9 p.m.; and if an urgent case, at any hour afterwards.	8 oz. of bread	None.

COUNTY and UNION.	Regulations in force in the Union as to the Reception and Relief of Casual Poor in the Workhouse. 1.	Hour of Admission. 2.	Amount and Nature of Food given. 3.	Work exacted in Return. 4.
NORTHAMPTON—*cont^d.*				
Hardingstone	-- The master of the workhouse sets every adult person not suffering under any temporary or permanent infirmity of body, being an occasional poor person who shall be relieved in the workhouse, in return for the food and lodging afforded to such person, to perform the following task of work: to pick ½ lb. of oakum in the case of able-bodied male paupers, and half that quantity in the case of able-bodied female paupers; provided that no such person shall be detained against his or her will for the performance of such task of work for any time exceeding four hours from the hour of breakfast on the morning next after admission; and provided also, that such amount of work shall not be required from any person to whose age, strength, and capacity it shall appear not to be suited.	From 6 to 8 o'clock p. m.	-- Men, bread, 14 oz., milk porridge, 3 pints; women, bread, 12 oz., milk porridge, 3 pints.	-- Picking oakum: men, ½ lb., women, ¼ lb.
Kettering	There is no regulation as to the reception and relief of casual poor in this union workhouse. They are relieved (by tickets from the inspector of police, who has been appointed relieving officer of casual poor) solely by a bed at one of the lodging-houses. If ill, or unable to travel, they are relieved out, or admitted into the workhouse, at the discretion of the relieving officer.			
Northampton	-- An assistant relieving officer has been appointed solely for this purpose, and a house, with sufficient dormitory accommodation, distinct from the workhouse, has been provided, and which is occupied by such assistant and his wife.	-- From 4 p.m. until 10 o'clock.	-- 10 oz. of bread at night, on arrival; and 10 oz. of bread in the morning, on leaving, and water.	None.
Oundle	No casual paupers are at present received in the union workhouse. The guardians are about to erect a casual ward.			
Peterborough	-- The casual poor (vagrants) are admitted to the vagrant ward, by ticket from the superintendent of police, and their names in the vagrant admission and discharge book.	-- Generally from 4 to 9 p.m.; if necessary, later.	-- 6 oz. of bread, and water, for supper on admission; 6 oz. of bread, and 1½ pint of gruel the following morning when discharged.	None.
Potterspury	Each case is dealt with by the master of the workhouse according to its circumstances.			
Thrapston	-- The casual poor are admitted into the workhouse upon the order of an overseer or relieving officer.	No stated time	-- 5 oz. of bread morning and night.	None.
Towcester	-- To grind at the mill two bushels of corn, or pick ½ lb. of oakum, as the master shall direct.	At all hours	6 oz. of bread	Four hours' work.
Wellingborough	-- Apartments for males and females are set apart for the reception of the casual poor, furnished with bedding, &c. These apartments are inspected from time to time by the Poor Law Inspector of the district. The orders of admission are given by the police.	All hours	-- 6 oz. of bread; and, in case of sickness, whatever the medical officer orders.	None.
NORTHUMBERLAND:				
Alnwick	-- The casual poor are admitted into the workhouse by order of the relieving officer, and get bed and breakfast, and supper, if they are admitted early.	All hours	-- 1 pint of porridge and treacle to each meal.	Breaking stones.
Belford	-- A serjeant of police is appointed an assistant relieving officer, to relieve the vagrants, without payment; they are admitted by his order.	-- From 6 to 9 o'clock at night.	-- 4 oz. of oatmeal made into porridge, with treacle.	-- Breaking stones for three hours, if they get their breakfast; and if they do not break stones they get no breakfast.
Bellingham	No vagrant ward at the Bellingham Workhouse.			
Berwick-upon-Tweed	-- No vagrants are admitted into the workhouse after 9 o'clock at night in winter, or half-past 9 o'clock in summer; nor without an order from the relieving officer, which order must be obtained before half-past 8 o'clock at night. No order will be granted to any vagrant who shall be in possession of sufficient to pay for a night's lodging, or who shall not, in the relieving officer's opinion, be in a state to require such order.	-- At any time, when demand for admission is made.	-- 3 gills of porridge and 1½ gill of milk night and morning, that is, for supper and breakfast.	-- Males to break stones; females to beat sand; two hours on day of admission, if time will permit; two hours in the morning before being discharged.

COUNTY and UNION.	Regulations in force in the Union as to the Reception and Relief of Casual Poor in the Workhouse. 1.	Hour of Admission. 2.	Amount and Nature of Food given. 3.	Work exacted in Return. 4.
NORTHUMBERLAND—*cont^d.*				
Castle Ward	No regulations in force in this union as respects casual paupers, as none apply for relief; when they do they are treated the same as regular paupers.	To 9 o'clock at night	Same as the other paupers.	None.
Glendale	- - - - - - - - - -	Up to 9 p. m.	4 oz. of oatmeal made into porridge.	A small quantity of stones broken.
Haltwhistle	Vagrants relieved in the workhouse are searched, their names, ages, and description taken down, and admitted between the hours of 4 and 8 p. m.; relieved at the discretion of the guardians, and the master directed from time to time to what extent they are to be relieved.	From 4 to 8 p. m.	Supper: men, 4 oz. of oatmeal made into porridge, and ½ pint of milk; women, 3½ oz. of oatmeal made into porridge, and ½ pint of milk; children, 3 oz. of oatmeal, made into porridge, and ½ pint of milk. Breakfast: men, 4 oz. of oatmeal, made into porridge, and ½ pint of milk; women, 3½ oz. of oatmeal, made into porridge, and ½ pint of milk; children, 3 oz. of oatmeal made into porridge, and ½ pint of milk. Broth is sometimes given instead of the above when there is any left by inmates.	No work provided, but occasionally assists with garden work when there is any to be done.
Hexham	All able-bodied male vagrants admitted for food and lodging for one night are to break stones.	Any hour until 10 o'clock p. m., and in case of emergency, later.	Supper, 1 pint of oatmeal porridge, and 1 pint of milk or beer; breakfast, the same.	Able-bodied men are detained for two hours breaking stones.
Morpeth	No particular regulations; the relief is granted by an order from the relieving officer to casual poor, who are principally tramps passing through the town, for a night's lodging.	No stated hour	1 pint of porridge, with treacle, to breakfast; the same to supper.	Breaking stones.
Newcastle-upon-Tyne	1. No inmate shall be allowed to go out of the ward on a pretence of seeking for work, or for any other purpose whatsoever, without first giving notice to the superintendent, and every such notice shall be considered equivalent to a discharge from the ward; and no such person shall be again admitted without the usual order from the relieving officer, or other legal authority. 2. It shall be compulsory on the superintendent of the ward, immediately on the admission of an inmate, rigidly to enforce personal cleanliness, and to provide a plentiful supply of water, soap, &c., for that purpose. 3. All the inmates who are able, and are not prevented by sickness, shall, during the summer half-year, that is, from the 25th of March to the 29th of September, rise at a quarter before 6 in the morning, and shall each perform two hours' work before breakfast; and during the winter half-year, that is, from the 29th of September to the 25th of March, they shall rise at a quarter before 7, and shall each perform two hours' work before breakfast. 4. All inmates who may be detained in the ward from bad weather, or who may be permitted to remain, and who are not prevented by sickness or bodily infirmity, shall be regularly employed each day, allowing half an hour for breakfast and one hour for dinner, and shall not cease work until 6 in the evening during the summer half-year, and until dusk the winter half-year. The relieving officers are to send to the vagrant ward all Irish and Scotch paupers who may become chargeable.	The usual hour of admission is 6 o'clock, but if a person seems tired and footsore, or when it is wintry weather they are admitted as soon as they arrive.	Men: breakfast, 2 lbs. of porridge and 1 oz. of treacle; supper, 1 pint of tea and 7 oz. of bread. Women: breakfast, 6 oz. of bread and 1 pint of tea; same for supper. Children: breakfast, 1 lb. of porridge and ½ oz. of treacle; supper, 6 oz. of bread and ½ pint of milk.	The men are employed in breaking sandstone, sweeping the yard, and whitewashing the walls; the women are employed in cleaning the wards, and in washing clothes.
Rothbury	Casual poor are admitted by ticket from the superintendent constable, who is assistant relieving officer for this class of applicants.	No regulation	Supper, 4 oz. of oatmeal porridge and ½ pint of new milk, or 1 oz. of treacle; breakfast, the same. On Sunday and Wednesday the supper is 8 oz. of bread and 1 pint of broth.	Cleaning out privies and ashpits, working in the garden, carrying water, &c. &c.
Tynemouth	- - - - - - - - - -	Up to 9.30 p. m. in winter, 10 in summer.	Bread and soup at night for supper, and oatmeal porridge for breakfast.	Able-bodied males break 4 cwt. of stones before breakfast (but many leave without breakfast rather than perform the work); able-bodied females, without children, 1 lb. of oakum to pick.
NOTTINGHAM:				
Basford	The number of casual poor applying for admission to the workhouse of this union is so very few (for many years no such applications were made), that no special regulation for their reception and relief have been made by the guardians.			
Bingham	Not any now in force - - - - - -	Left to the discretion of the master.	Left to the discretion of the master.	None.

COUNTY and UNION.	Regulations in force in the Union as to the Reception and Relief of Casual Poor in the Workhouse. 1.	Hour of Admission. 2.	Amount and Nature of Food given. 3.	Work exacted in Return. 4.
NOTTINGHAM—*cont^d.*				
East Retford	The master of the workhouse sets every adult person, not suffering under any temporary or permanent infirmity of body, being an occasional poor person who shall be relieved in the workhouse in return for the food and lodging afforded to such person, the following task of work: that is to say, adult males to pick ¾ lb. of oakum; adult females to pick ½ lb. of oakum; provided that no such person shall be detained against his or her will for the performance of such task of work for any time exceeding four hours from the hour of breakfast on the morning next after admission; and provided also that such amount of work shall not be required from any person to whose age, strength, and capacity it shall appear not to be suited.	From 6 to 9	Males, 6 oz. of bread and 1 pint of porridge at night, and 6 oz. of bread and 1 pint of porridge in the morning; females, 5 oz. of bread and 1 pint of porridge at night, and the like in the morning; children from 5 to 16, same as women; children under 5 years, 4 oz. of bread night and morning, with an allowance of porridge.	Males, ¾ lb. of oakum to be picked; females, ½ lb. of oakum to be picked.
Mansfield	None; the vagrants passing through this union are relieved by the superintendent of police (as assistant relieving officer), by ticket for bread and lodging; if ill or lame, and unable to travel, they are admitted to the workhouse, and treated in the same manner as ordinary inmates.			
Newark	There are no special regulations, but vagrants are admited at any hour.	Any hour	4 oz of bread for meal, and 1½ pint of milk porridge, half the strength as supplied to the paupers; generally supper and breakfast.	Men, one hour's stone-breaking in the morning; women, one hour's household work.
Nottingham	The casual poor are never refused in this workhouse, unless they have been very recently relieved as vagrants; they are allowed 6 oz. of bread and a quart of porridge, night and morning.	6 p. m.	6 oz. of bread and a quart of porridge night and morning.	The able-bodied men are required to break 2 cwt. of stones at night, and 3 cwt. in the morning.
Radford	None; casual poor persons very seldom admitted; when any are admitted they are treated as ordinary destitute paupers.	Not kept; the few instances that have occurred has been from 6 to 8 p. m.	Same as given to regularly admitted paupers.	None.
Southwell	The master of the workhouse sets every adult person, not suffering under any temporary or permanent infirmity of body, being an occasional poor person who shall be relieved in the workhouse, in return for the food and lodging afforded to such person, to perform the following task of work; the able-bodied men to break boulders, not to exceed ½ cwt., to pass through a ⅝-inch mash riddle; and provided also that such amount of work shall not be required from any person to whose age, strength, and capacity it shall appear not to be suited.	At any hour, either night or day.	1 quart of milk porridge, and from 8 to 10 oz. of bread.	The same as stated in Col. 1.
Worksop	- - - - - - - - - -	From half-past 6 a. m. to half-past 8 o'clock p.m., every day.	Men, 6 oz. of bread and 1 quart of porridge; women, 5 oz. of bread and 1½ pint of porridge; after 7 o'clock no supper allowed, except in cases of sickness and to children.	Men, 3½ lbs. of oakum-picking; women, ½ lb. of oakum-picking.
OXFORD:				
Banbury	None	Summer, 6 p. m.; winter, 4 p. m.	6 oz. of bread for supper, 6 oz. of bread and 1½ pint of oatmeal gruel for breakfast.	The males work on the pump ¾ of an hour, except those unable to do so through infirmity, &c.; the females have no task.
Bicester	To work at the pump for two hours, should the necessary supply of water for the use of the house require it, or that he shall properly break stones for those hours, or in case neither of these kinds of work are wanted, that he shall pick ¾ lb. of oakum; every such able-bodied adult female pauper under 60 years of age shall be required to pick ½ lb. of oakum; provided that no such person shall be detained against his or her will for the performance of such task of work for any time exceeding four hours from the hour of breakfast on the morning next after admission; and provided also that such amount of work shall not be required from any person to whose age, strength, and capacity it shall appear not to be suited.	Unlimited till 9 o'clock p. m.	6 oz. of bread at night, 6 oz. of bread and 1 pint of gruel in the morning to adults.	—
Chipping Norton	Vagrants are not admitted into the tramp house a second time within less than one calendar month after their first admission, nor a third time within less than three calendar months after their second admission; cases of urgent necessity excepted.	Any hour after 4 p. m.	4 oz. of bread, night and morning, to each adult, and 3 oz. of bread, night and morning, to children; gruel at the discretion of the master.	None.

COUNTY and UNION.	Regulations in force in the Union as to the Reception and Relief of Casual Poor in the Workhouse. 1.	Hour of Admission. 2.	Amount and Nature of Food given. 3.	Work exacted in Return. 4.
OXFORD—*cont^d.*				
Headington	- - Applicants are admitted at any reasonable hour with or without an order from the relieving officers.	- - - - - -	- - Supper: men, 7 oz. of bread and 2 oz. of cheese; women, 5 oz. of bread and 2 oz. of cheese. Breakfast: bread as above, with a quart of gruel for men and three half-pints for women.	- - Women, none; men, pounding 1½ bushel of Gypsum stone.
Henley	- - No other regulation than such as is set forth in or suggested by the General Orders of the Poor Law Commissioners. The master of the workhouse is the relieving officer of vagrants specially appointed, the workhouse being situated in the town of Henley. There are regular tramp wards.	- - Till 8 o'clock in the evening.	- - Males, 7 oz. of bread night and morning; females and children, 6 oz. of bread night and morning.	- - Males pound 1 peck of stone, or pick 1 lb. of oakum; females pick 1 lb. of oakum.
Oxford, City of, Incorporation.	- - No tramp admitted after 9 o'clock except in urgent cases. Food given to those admitted up to 7 o'clock: men, 7 oz. of bread; women, 6 oz. of bread; none after, except in cases of urgency. If work is done in the morning th y are to have 7 oz. of bread for the men; if no food be given, a tramp may leave in the morning without doing any task of work. No tramp shall be re-admitted a second time except in cases of illness or urgent necessity.	- - - - - -	- - - - - -	- - Men: two barrows full of stone to be broken of the size usually used in repairing roads. Women: to pick ½ lb. of oakum.
Thame	- - The master of the workhouse sets every adult person, not suffering under any temporary or permanent infirmity of body, being an occasional poor person who shall be relieved in the workhouse, in return for the food and lodging afforded to such person, to perform the following task of work; (that is to say)—To pick 1 lb. weight of oakum; provided that no such person shall be detained against his or her will for the performance of such task of work, for any time exceeding four hours from the hour of breakfast, on the morning next after admission: and provided also, that such amount of work shall not be required from any person to whose age, strength, and capacity it shall appear not to be suited.	No time specified - -	- - 5 oz. of bread on admission, and 5 oz. of bread on leaving in the morning, if work is done.	- - From adult able-bodied paupers: picking 1 lb. weight of oakum, or two hours' work in breaking flints; but not one person in six months takes the bread in the morning, or performs the work.
Witney	- - Casual poor are admitted by the master on producing an order or recommendation signed by the superintendent of police, or other police officers acting within the union, and appointed by the Board of Guardians as assistant relieving officers.	Not defined - - -	- - To able-bodied men, 6 oz. of bread and 1½ pint of porridge for breakfast; to aged and infirm men, 7 oz. of bread and 1¼ oz. of cheese or butter for supper; breakfast, 6 oz. of bread and 1½ pint of porridge; to women and children, 6 oz. of bread and 1 oz. of cheese for supper, 5 oz. of bread and 1 pint of porridge for breakfast.	- - Men: breaking 2 bushels of stones, or picking 1 lb. of oakum. Women: picking 8 oz. of oakum, or washing out tramp wards.
Woodstock	- - - - - - - - - -	- - Between sun-set and 9 o'clock, p.m.	- - Adults 6 oz., children above 10 years old 5 oz., of wheaten bread.	- - Men to pick ¾ lb., and the women ½ lb., of oakum.
RUTLAND:				
Oakham	- - The master of the workhouse sets every adult person, not suffering under any temporary or permanent infirmity of body, being an occasional poor person who shall be relieved in the workhouse, in return for the food and lodging afforded to such person, to perform the following task of work; viz., able male persons to be employed in breaking Mountsorrel granite for the space of three hours, females to be employed in the same way for the space of two hours; provided that no such person shall be detained against his or her will for the performance of such task of work, for any time exceeding four hours from the hour of breakfast, on the morning next after admission: and provided also that such amount of work shall not be required from any person to whose age, strength, and capacity, it shall appear not to be suited.	No set time - - -	- - Males, 7 oz. of bread, 1½ pint of gruel; females, 6 oz. of bread, 1½ pint of gruel; children, 4 oz. of bread. Not given unless the task of work is performed.	*See* Col. 1.
Uppingham	No printed or written form of regulations -	Usually from 5 to 9, p.m.	- - 5 oz. of bread for supper, bread and gruel for breakfast.	No work in return.

COUNTY and UNION.	Regulations in force in the Union as to the Reception and Relief of Casual Poor in the Workhouse. 1.	Hour of Admission. 2.	Amount and Nature of Food given. 3.	Work exacted in Return. 4.
SALOP:				
Atcham	The Poor Law Consolidated Orders	Any time after 6, p.m.	The ordinary diet for able-bodied paupers, viz.: Sunday, Tuesday, and Thursday—Supper, males, 8 oz. of bread, 1½ pint of broth; females, 7 oz. of bread, 1½ pint of broth; breakfast, males, 8 oz. of bread, 1½ pint of gruel; females, 7 oz. of bread, 1½ pint of gruel. Monday, Wednesday, Friday, and Saturday—Supper, males, 6 oz. of bread, 2 oz. of cheese; females, 5 oz. of bread, 2 oz. of cheese; breakfast, males, 8 oz. of bread, 1½ pint of gruel; females, 7 oz. of bread, 1½ pint of gruel.	Males are required to work either at the pump or in the fields at shifting earth till 10 o'clock; the females clean the tramp wards; breakfast is given at the above-named hour, and they are then allowed to go. Should they refuse to work, no breakfast is given.
Bridgnorth	None in force; they are admitted by the master of the workhouse when applied to.	No definite time fixed	Formerly they had 6 oz. of bread at night and 6 oz. of bread in the morning, for which they had to work for three hours in breaking stones, but on account of their bad conduct it was ordered that 6 oz. of bread only should be given to them in the morning and dismissed.	—
Church Stretton	- - - - - - - - - -	From 4 to 9, p.m., in the winter, and from 6 to 9, p.m. in summer.	6 oz. of bread if they consent to work before leaving.	Three hours' work before leaving, or nothing allowed.
Cleobury Mortimer	The master of the workhouse sets every adult person, not suffering under any temporary or permanent infirmity of body, being an occasional poor person who shall be relieved in the workhouse, in return for the food and lodging afforded to such person, to perform the following task of work; viz., oakum-picking two hours, or stone-breaking two hours, or working in the garden three hours and a half, at the discretion of the master; provided that no such person shall be detained against his or her will for the performance of such task of work, for any time exceeding four hours, from the hour of breakfast, on the morning next after admission: and provided also, that such amount of work shall not be required from any person to whose age, strength, and capacity it shall appear not to be suited.	Not limited	6 oz. of bread and 1½ pint of oatmeal gruel for supper, and same for breakfast.	*See* Col. 1.
Clun	Admitted by ticket from the police	Generally from 5 till 8, p.m.	Women, 5 oz. of bread night and morning; men, 6 oz. of bread at night only.	About two hours pumping water, or about two hours breaking stones.
Drayton	None are refused for one night each. Males have food when they are admitted, but none the next morning, except those who appear weak, or are in search of work. Females and children are supplied with food night and morning.	From 6 in the evening until 10 at night. In cases of emergency they are taken in at any time.	The males have 8 oz. of bread and 1 quart of oatmeal gruel each; females have 5 oz. of bread and 1½ pint of oatmeal gruel each.	None.
Ellesmere	The master of the workhouse sets every adult person, not suffering under any temporary or permanent infirmity of body, being an occasional poor person who shall be relieved in the workhouse, in return for the food and lodging afforded to such person, to perform the following task of work; (that is to say)—Every male person to break 6 cwt. of stones, and the females to scour such part of the workhouse as the master and matron may think proper; provided that no such person shall be detained against his or her will for the performance of such task of work, for any time exceeding four hours from the hour of breakfast, on the morning next after admission: and provided also, that such amount of work shall not be required from any person to whose age, strength, and capacity it shall appear not to be suited.	No particular hour stated	The ordinary diet of the workhouse.	Breaking stones and cleaning workhouse.
Ludlow	- - - - - - - - - -	All hours	5 oz. of bread for breakfast, 5 oz. of bread for supper.	Males, to break small 2½ cwt. of jew stone; females, to pick oakum for 2½ hours, or a quantity not less than 1 lb.

COUNTY and UNION.	Regulations in force in the Union as to the Reception and Relief of Casual Poor in the Workhouse. 1.	Hour of Admission. 2.	Amount and Nature of Food given. 3.	Work exacted in Return. 4.
SALOP—*continued.*				
Madeley	They are received in accordance with the Poor Law Consolidated Order.	Not later than 9 p.m.	Supper, 7 oz. of bread for each adult, and 4 oz. of bread for each child.	None.
Newport	- - - - - - - - - -	Any hour, day or night	1 lb. of bread to all adults; to women suckling, supper, 5 oz. of bread and ½ oz. of butter; adults and women suckling, breakfast, 5 oz. of bread and 1½ pint of gruel; children, supper, 4 oz. of bread and ½ oz. of butter, breakfast, 4 oz. of bread and 1 pint of gruel; sick persons, as medical officer orders.	All men able to work, pump water for an hour in the morning. The women make beds and clean out the casual wards only.
Oswestry	Vagrants are admitted by orders signed by the overseers, assistant overseers, and serjeant of police.	From 5 to 9 p.m.	Men, 6 oz. of bread, with 1½ pint of gruel or broth; women, the same; children above 2 years of age, 4 oz. of bread and 1½ pint of milk, gruel or broth; children under 2 years of age, 4 oz of bread and ½ pint of new milk.	Men, two hours' pumping to fill cistern supplying house with water. If no food given no work exacted. Women and children no work.
Shiffnal	All parties have to make application to the relieving officer for an order of admission, and then get same countersigned by the police officer stationed in the town.	From 6 o'clock p.m to 9½ o'clock.	1 pint of soup and 4 oz. of bread for supper, after admission; 1 pint of gruel and 4 oz. of bread for breakfast on following morning.	The men are required to break 1 bushel of pebble stones before leaving the tramp-ward yard. The females are not required to do any work.
Shrewsbury Incorporation.	Every able-bodied male vagrant is required to break 3 cwt. of stone (according to gauge), and every able-bodied female is required to pump water for two hours, before leaving the workhouse, for the food and lodgings supplied to them, and the master, in carrying out the above order, will be attentive not to require from any person whose age, strength, and capacity to perform such task of work shall not appear suited, only such an amount of labour as the person relieved may be able to perform, and regard being had to the time allowed to perform the same, viz., four hours.	Not later than 7 p.m. in winter, and 8 p.m. in summer.	Supper, 8 oz. of bread, 1½ supping, broth or soup. Breakfast, 8 oz. of bread, 1½ supping, broth or soup.	*See* Col. 1.
Wellington	No specific regulations in force	Until 9 p.m. generally; in cases of destitution at all times.	Breakfast:—Males, 1 quart of oatmeal and milk porridge, and 6 oz. of bread; females, 1½ pint of the same porridge, and 5 oz. of bread. Supper (when necessary):—Males, 6 oz. of bread and 1½ oz. of cheese; females, 5 oz. of bread and ½ oz. of cheese.	Males required to break 4 cwt. of stone, if able-bodied. Females clean the vagrants' wards.
Wem	To be admitted into the tramp wards and accommodated with a night's lodging.	Between 5 and 10 o'clock p.m.	None, except by order of medical officer.	None.
Whitchurch	To be admitted only by order of assistant relieving officer (unless in case of sudden emergency); a police officer being appointed as assistant relieving officer each vagrant is searched before admission.	From 6 to 8	6 oz. of bread and 1 quart of oatmeal gruel for breakfast.	Pumping water, cleaning yards, carrying coals, or any other work required, two hours' labour each.
SOMERSET:				
Axbridge	When received into the workhouse they are to be placed in wards entirely separate from the other inmates, to prevent the introduction of infectious or contagious diseases into the workhouse, and to receive an allowance of food for supper, and again for breakfast. In wet and bad weather a fire is provided for them on admission, and should a complaint be made of sickness, &c., the medical officer attends, and if the pauper is found to be really ill, he or she is immediately admitted into another part of the establishment, and treated as any other ordinary pauper.	All hours; at the discretion of the master.	8 oz. of bread for supper, and the same quantity for breakfast.	½ cwt. of stone broken into gravel.

COUNTY and UNION.	Regulations in force in the Union as to the Reception and Relief of Casual Poor in the Workhouse. 1.	Hour of Admission. 2.	Amount and Nature of Food given. 3.	Work exacted in Return. 4.
SOMERSET—*continued.*				
Bath	To be searched, bathed, and provided with supper, if required. (In the day time they are relieved in Bath by inspectors of police, who are duly appointed relieving officers for vagrants.)	No fixed time; any hour if destitute.	6 oz. of bread and 1½ oz. of cheese for supper; 7 oz. of bread and 1 pint of gruel for breakfast.	4 hours; at the discretion of the master.
Bedminster	No able-bodied men are admitted if they can possibly be passed on; only women and children.	Any hour	Men 6 oz. of bread; women, 5 oz. of bread; cheese, 6 oz. each.	——
Bridgwater	- - - - - - - - - -	At any hour	6 oz. of bread at night, and the like quantity in the morning.	Three hours' work.
Chard	- - - - - - - - - -	8 o'clock in the evening	7 oz. of bread, night and morning.	To pick 1 lb. of oakum before leaving in the morning.
Clutton	- - - - - - - - - -	No limit	8 oz of bread for supper, and 8 oz. of bread for breakfast.	To pick 1 lb. of oakum.
Dulverton	There are no written or printed regulations in force. The subject has hitherto been left to the discretion of the master.	Any hour during the day or night.	According to circumstances; a strong able-bodied man, ½ lb. of bread with water; old and infirm men, women and children would have 1½ pint of hot gruel, broth, or tea.	Work is not always exacted; but when it is, 1 lb. or 2 lb. of oakum is given to pick.
Frome	Admitted by an order from the superintendent of police (who is assistant relieving officer for the purpose), and discharged next morning after the completion of their work, or after a detention of not longer than three hours.	6 to 9 p.m. in ordinary cases; all hours in case of illness.	½ lb. of bread on admission, and ½ lb. of bread on discharge.	Males, 1 cwt. of stone to be broken into gravel, if capable; if aged or partially disabled, to pick 1 lb. of oakum; females, to pick 1 lb. of oakum.
Keynsham	The master of the workhouse sets every adult person not suffering under any temporary or permanent infirmity of body, being an occasional poor person who shall be relieved in the workhouse, in return for the food and lodging afforded to such person, to perform the following task of work; (that is to say)—The males to crack 1½ cwt. of stone into artificial gravel, and the females to pick 1 lb. of oakum.	Any hour after sunset	Supper:—Men, 8 oz. of bread, 1½ oz. of cheese; women, 6 oz. of bread, 1½ oz. of cheese. Breakfast:—Men, 8 oz. of bread, 1½ pint of gruel; women, 6 oz. of bread, 1½ pint of gruel.	*See* Col. 1.
Langport	The master of the workhouse sets every adult person, not suffering under any temporary or permanent infirmity of body, being an occasional poor person who shall be relieved in the workhouse, in return for the food and lodging afforded to such person, to perform the task of work, mentioned in Col. 4; provided that no such person shall be detained against his or her will for the performance of such task of work for any time exceeding four hours from the hour of breakfast on the morning next after admission; and provided also, that such amount of work shall not be required from any person to whose strength, age, or capacity it shall not appear to be suited.	Any hour up to 9 p.m.	Male, 8 oz. of bread for breakfast, and 6 oz. for supper; females, 6 oz. of bread for breakfast, and 5 oz. for supper.	Males to crack 1 ton of stones or pick 2 lb. of oakum. Females to pick 1½ lb. of oakum.
Shepton Mallet	- - - - - - - - - -	All hours of the night	Supper:—Adult males, 7 oz. of bread; adult females, 6 oz. of bread; boys and girls, 6 oz. of bread; made into sops with salt and hot water. Breakfast, the same allowances.	No work exacted unless they have breakfast, when they are expected to work at breaking stones for three hours.
Taunton	The master sets every adult person, not suffering under any temporary or permanent infirmity of body, being an occasional poor person who shall be relieved in the workhouse, in return for the food and lodging afforded to such person, to perform the following task of work; (that is to say)—If employed in pounding stones, 1 cwt.; in crushing bones, 15 lbs.; in picking oakum, 1½ lb.; provided that no such person shall be detained against his will for the performance of such task of work, for any time exceeding four hours from the hour of breakfast on the morning after admission; and provided also that such amount of work shall not be required from any person to whose age, strength, and capacity it shall appear not to be suited.	No fixed time	Breakfast:—Man, 7 oz. of bread; woman, 6 oz. of bread; youths, 9 to 16, 6 oz. of bread; children under 9, 4½ oz. of bread. Dinner:—Man, 1 lb. of cooked potatoes; woman, 1 lb. of cooked potatoes; youths, 9 to 16, 1 lb. of cooked potatoes; children under 9, ¾ lb. of cooked potatoes. Supper:—Man, 7 oz. of bread; woman, 6 oz. of bread; youths, 9 to 16, 6 oz. of bread; children under 9, 4½ oz. of bread; with water.	*See* Col. 1, except as to crushing bones, which is now prohibited.

COUNTY and UNION.	Regulations in force in the Union as to the Reception and Relief of Casual Poor in the Workhouse. 1.	Hour of Admission. 2.	Amount and Nature of Food given. 3.	Work exacted in Return. 4.
SOMERSET—*cont*^{d}.				
Wellington	- - - - - - - - - - - -	- - From 7 o'clock a.m. to 9 o'clock p.m.	12 oz. of bread - -	- - Stonebreaking for the ablebodied.
Wells	- - To admit all sent by the relieving officer (subject to examination), and in cases of need by the master himself.	At any hour - - -	6 oz. of bread, each meal	- - To pick 1 lb. of oakum for each meal, if in working hours and able.
Williton	- - The vagrants are very few, and there are no special regulations.	No particular hour - -	- - ½ lb. of bread and 1 pint of gruel to a meal, but if ill, then as the medical officer directs.	- - To pick 1 lb. of oakum if in health; nothing, if not so.
Wincanton	- - Every male casual wayfarer to crack 40 lbs. weight of stones to a fine gravel for garden walks, and every casual female wayfarer to pick 15 lbs. weight of straw for plaiting; no such person shall be detained against his or her will for the performance of such task of work for any time exceeding four hours from the hour of breakfast on the morning next after admission; such amount of work shall not be required from any person to whose age, strength, and capacity it shall appear not to be suited; any person who shall, while in such workhouse, refuse or neglect to perform such task of work suited to the age, strength, and capacity of such person, shall be deemed an idle and disorderly person, and be liable to be imprisoned in the house of correction, with hard labour, for one month.	From 6 a.m. to 9 p.m. -	- - Bread, cheese, gruel, soup, and bread and milk for children, in the same quantities as to the regular inmates of the house.	*See* Col. 1.
Yeovil	- - There are no written regulations in force; the master is requested to give directions to the porter that all vagrants be washed in the bath on their admission into the workhouse.	- - Any hour up to 9 o'clock p.m.	- - 8 oz. of bread, evening; 8 oz. of bread, morning.	- - Two hours at stonebreaking.
SOUTHAMPTON:				
Alresford	No special regulations - - - -	At all times - - -	- - To able men, breakfast only of 6 oz. of bread, if worked for; to women and children and infirm men, supper and breakfast of 6 oz. of bread, each.	- - From able men only; to pound 1 bushel of flints.
Alton	- - - - - - - - - -	- - Any hour during day or night.	- - Bread for each adult, 6 oz. on admission, and 6 oz. on discharge the following day; children from 5 to 9, each, 5 oz. on admission, and 5 oz. on discharge the following morning; children under 5, each 4 oz., as above.	- - ½ lb. of oakum each adult, to be picked before having the allowance of bread in the morning.
Alverstoke	- - The superintendent of police, who is the relieving officer for vagrants, issues orders for their admission into the tramp ward.	From 6 to 10 p.m, - -	- - 1 oz. of cheese and 6 oz. of bread.	None.
Andover	- - The master of the workhouse sets every adult male person, not suffering under any temporary or permanent infirmity of body, being an occasional poor person who shall be relieved in the workhouse, in return for the food and lodging afforded to such person, to perform the following task of work: that is to say, to break 42 lbs. of flint stone, so as to pass through a half-inch sieve; provided that no such person be detained against his or her will for the performance of such task of work for any time exceeding four hours from the hour of breakfast on the morning next after admission; and provided also that such amount of work shall not be required from any person to whose age, strength, and capacity it shall appear not to be suited.	- - Any time between 6 in the morning and 9 o'clock at night.	- - Men, 7 oz. of bread and 1½ oz. of cheese for supper, 6 oz. of bread and 1½ pint of gruel for breakfast; women, 6 oz. of bread and 1½ oz. of butter for supper, 5 oz. of bread and 1½ pint of gruel for breakfast.	- - Able-bodied to break 42 lbs. of flint stones, so as to pass through a half-inch sieve.
Basingstoke	- - There are no regulations in force; the master is left to use his own discretion in giving relief.	- - Whenever application is made.	- - To able-bodied men a tin of gruel; to women and children, a tin of gruel, with bread.	None.
Catherington	- - All vagrants and wayfarers are properly examined by the master before admission.	- - At all reasonable hours of the day.	- - Men, 8 oz. of bread and 2 oz. of cheese; women, 7 oz. of bread and 2 oz of cheese; children over 9 years, the same as women; children, 5 to 9 years, 5 oz. of bread and ½ oz. of butter; under 5 at discretion.	- - To pick 1 lb. of junk into oakum for adults, and children over 9 years.

COUNTY and UNION.	Regulations in force in the Union as to the Reception and Relief of Casual Poor in the Workhouse. 1.	Hour of Admission. 2.	Amount and Nature of Food given. 3.	Work exacted in Return. 4.
SOUTHAMPTON—*continued.*				
Christchurch	The sergeant of police is the assistant relieving officer, who examines the applicants, and gives an order for shelter, with food when necessary.	At any time during the day, until 8 p.m.	When ordered, men, 6 oz. of bread for supper, with water, 7 oz. of bread for breakfast, with water; women, 5 oz. of bread for supper, with water, 6 oz. of bread for breakfast, with water; children, according to age, in proportion.	None.
Droxford	- - - - - - - - -	At any hour	½ lb. of bread at night, and ½ lb. in the morning.	Picking 1 lb. of oakum.
Fareham	The casual poor are admitted into the workhouse by an order from the relieving officer for vagrants, who is a police constable; they are placed in wards provided for the purpose, and so kept entirely apart from the other inmates.	Admitted at any hour	½ lb. of bread each is the food ordinarily given; in wet and cold weather a little warm tea or gruel is given with the bread. When casual poor are ill, and remain longer than one night, their diet is regulated by the medical officer.	Directly after the first ringing of the house bell in the morning the tramp wards are thrown open, and the occupants have the opportunity, which they generally avail themselves of, to leave without working. In the rare case of an able-bodied person requiring a breakfast, a task of work is exacted in return.
Farnborough Incorporation.	No person is admitted except by an order from the relieving officer.	Any time during the day	None	None.
Fordingbridge	- - - - - - - - -	At any hour	8 oz. of bread and 1½ oz. of cheese at supper; 8 oz. bread and 1 pint of milk broth at breakfast.	None.
Hartley Wintney	There is no specific regulation in force as to the reception of casual poor; on application to the relieving officer they are admitted for a night's lodging.	Before 8 o'clock	None	None.
Havant	None - - - - - - -	5 o'clock	8 oz. of bread in cases of necessity.	None, it being found more beneficial to pass them on the road early.
Headley Incorporation	- - - - - - - - -	From 6 till 9 o'clock in the evening.	4 oz. of bread in the evening, and 4 oz. of bread and 1½ pint of gruel in the morning.	To pick 1 lb. of oakum before breakfast.
Hursley	None - - - - - - -	No fixed hour	Bread and cheese	Stone breaking.
Kingsclere	None - - - - - - -	At all hours after 6 in the evening.	One meal of bread, 4 oz., and a pint of gruel before leaving the next morning.	Pumping water.
Lymington	The only regulations in force in this union are those enumerated in Col. 3.	Any hour	To all but able-bodied men, a supper consisting of bread and coffee, and a breakfast consisting of bread and broth; and to able-bodied men, a breakfast consisting of bread only.	None.
New Forest	- - - - - - - - -	8 o'clock in the evening	6 oz. of bread in the evening, 3 oz. of bread and 1 pint of porridge in the morning.	1 lb. of oakum picked.
Petersfield	The casual poor that are ill and admitted into the union workhouse are treated and dieted the same as the ordinary paupers.	The tramping casual poor are admitted at all hours.	Varies according to circumstances. The aged and infirm, and children, are given such food as the master thinks most proper and necessary, and, in case of sickness, such medical comforts as the medical officer directs.	None; the tramps leave as soon as the doors are open.
Portsea Island	No regulations have been made in this union	At any hour	5 oz. of bread	Employment at the pump, for supplying and filling the cisterns with water for the workhouse.

COUNTY and UNION.	Regulations in force in the Union as to the Reception and Relief of Casual Poor in the Workhouse. 1.	Hour of Admission. 2.	Amount and Nature of Food given. 3.	Work exacted in Return. 4.
SOUTHAMPTON—*continued.*				
Ringwood	-- Orders are given for one night only by the police; straw beds and rugs are provided.	At any hour	-- 6 oz. of bread and 2 oz. of cheese for supper; 6 oz. of bread for breakfast.	-- ½ lb. of oakum to be picked, or two hours' work in the workhouse gardens by the able-bodied.
Romsey	-- Casual poor, or vagrants, are admitted by an order, which they obtain from the superintendent of police, who acts as relieving officer for vagrants; in cases of emergency they are admitted by the workhouse master without an order. The males and females have separate wards.	-- From 5 till 8 o'clock, p.m.; cases of emergency at any hour.	-- Supper, for males, 7 oz. of bread; for females, and children from 9 to 16, 6 oz. of bread; children under 9, from 5 oz. to 3 oz. of bread. Breakfast, for males, 5 oz. of bread and 2 pints of flour gruel; females, and children from 9 to 16, 4 oz. of bread and 1½ pint of flour gruel; children under 9, from 4 oz. to 3 oz. of bread and 1¼ to ¾ pint of flour gruel.	-- When junk can be obtained the men and women are employed in oakum picking (men, 12 oz., females, 8 oz.); when not so employed, they are discharged without a breakfast, with the exception of children, or in cases of infirmity, where the quantities before stated are given.
Southampton	-- The casual poor, in ordinary cases, are admitted to the tramp wards by orders from the police constables, which are obtained from the station-house. Pipes and lucifers given up.	-- Ordinary cases from 6 to 10 o'clock at night.	-- 6 oz. of bread at night, and, if willing to pick a pound of oakum, 6 oz. of bread in the morning.	-- None at night; if food given in the morning, 1 lb. of oakum to be picked.
South Stoneham	-- None besides those laid down in the orders of the Poor Law Commissioners.	Not refused at any hour	-- 6 oz. of bread at night, and 6 oz. of bread in the morning, for adults; and 5 oz. of bread at night, and 5 oz. of bread in the morning for children.	-- Adults, four hours picking oakum, or pumping water.
Stockbridge	There are none	No stated hour	-- 7 oz. of bread for supper; 5 oz. for breakfast.	-- If able-bodied, to break 14 lbs. of stone.
Whitchurch		From 6 to 9	-- 12 oz. of bread	-- Work at the pump two hours, or pick 1 lb. of oakum.
Wight, Isle of, Incorporation.	No casual relief is given in this workhouse.	——	——	——
Winchester, New	-- There is no regulation as to the reception of casual poor, but the relief given them by order of the Board of Guardians is as appears by No. 3.	All hours	-- 6 oz. of bread to all at night, and in the morning women and children have bread and gruel for breakfast.	-- None; 99 out of every 100 leave in the morning, rather than work for a breakfast.
STAFFORD:				
Alstonfield	No casual poor to be relieved.	——	——	——
Burton-upon-Trent	-- The master of the workhouse sets every adult person, not suffering under any temporary or permanent infirmity of body, being an occasional poor person who shall be relieved in the workhouse, in return for the food and lodging afforded to such person, to perform the following task of work: that is to say, that the able-bodied male paupers so relieved shall be required, at the discretion of the master, either to break 3 bushels of stones each, or to pick ½ lb. weight avoirdupois of oakum each; and the able-bodied female paupers so relieved shall be required to pick ½ lb. weight avoirdupois of oakum each: provided that no such person shall be detained against his or her will for the performance of such task of work for any time exceeding four hours from the hour of breakfast on the morning next after admission; and provided also that such amount of work shall not be required from any person to whose age, strength, and capacity it shall appear not to be suited. Any such person who shall, while in such workhouse, refuse or neglect to perform such task of work suited to the age, strength, and capacity of such person, will be deemed an idle and disorderly person, and be liable to be imprisoned in the house of correction, with hard labour, for one calendar month.	6 o'clock in the evening	-- 6 oz. of bread and 1 pint of gruel for supper, and the same quantity for breakfast, provided they work two hours at field work.	-- Field work. No work is exacted from the aged and infirm, nor from women and children.
Cheadle	-- Each man to clean the room in which he has slept, break 1 bushel of stones, or pick 3 oz. of oakum, or work two hours at the mill; and each woman to clean the room in which she has slept, and to pick 3 oz. of oakum.	-- 7 p.m., except in cases of sickness, infirmity, or other special circumstances.	-- 1½ pint of oatmeal gruel or broth and 4 oz. of bread for supper, and a similar allowance for breakfast.	-- Able-bodied men usually break a bushel of stones, in accordance with the task prescribed; women are seldom required to do anything more than clean the room in which they have slept.

COUNTY and UNION.	Regulations in force in the Union as to the Reception and Relief of Casual Poor in the Workhouse. 1.	Hour of Admission. 2.	Amount and Nature of Food given. 3.	Work exacted in Return. 4.
STAFFORD—*continued.*				
Leek	-- The master of the workhouse sets every adult person, not suffering from any temporary or permanent infirmity of body, being an occasional poor person who shall be relieved in the workhouse, in return for the food and lodging afforded to such person, to perform the following task of work; that is to say, the males to assist each other, immediately after the hour of rising, in making properly and neatly the several beds, and thoroughly sweeping, washing, and cleansing their respective sleeping and day rooms, privy and yards of their ward; and in the next place to break stone, or pump water, or wheel or carry dung and soil into the garden of the workhouse, whichever the governor may deem necessary, for the space of four hours. The females are also to assist each other, immediately after the hour of rising in the morning, in making properly and neatly the several beds, and thoroughly sweeping and washing their respective sleeping and day rooms, privy or yards of their wards; and in the next place to wash or pick oakum, and do and perform such other light work that may at the time be necessary to be done, for the space of four hours; provided that no such person shall be detained against his or her will for the performance of such task of work, for any time exceeding four hours from the hour of breakfast, on the morning next after admission; and provided also that such amount of work shall not be required from any person to whose age, strength, or capacity it shall appear not to be suited. The regulations are not observed, as nearly all the tramps have lodging only.	Not limited	-- Men, 7 oz. of bread and a quart of oatmeal gruel for supper, and the same for breakfast; women and children, 6 oz. of bread and a quart of gruel for supper and breakfast.	- Men, pumping water or breaking gravel, two hours. It is very seldom that food is given and work exacted, as most of the tramps prefer to have lodging only. No work is exacted unless food has been given.
Lichfield	Not any.	—	—	—
Newcastle-under-Lyme	-- Casual poor, if unable to travel, are admitted into the union workhouse on the order of the relieving officer, and treated in the same manner as settled poor; able-bodied wayfarers are admitted by ticket, given by the Newcastle-under-Lyme police officers to the vagrant wards at the workhouse, for a night's lodging.	Up to 10 o'clock p.m.	-- None, unless sick or unable to travel, in which cases the parties are admitted into the workhouse.	None.
Penkridge	-- Casual poor are admitted by note from the relieving officer, or on personal inspection during the hours of his attendance at the workhouse to admit vagrants.	From and after 5 p.m.	-- Adult males and females have 1½ pint of porridge or broth, with 5 oz. of bread for breakfast; children under nine have 1 pint of broth or porridge, and 4 oz. of bread for breakfast.	-- Adult males break 1 cwt. of stones.
Seisdon	- - - - - - - - - - -	From 4 o'clock p.m.	-- 6 oz. of bread, night and morning, to women; 8 oz. of bread, night and morning, to men.	None.
Stafford	-- Vernon Carroll, a police officer, is appointed assistant relieving officer, at a salary of 5 *l.* per annum, whose duty it is to admit all vagrants to the vagrant wards who may apply to him for lodgings, until 9 p.m.	From 3 p.m. to 9 p.m.	-- 4 oz. of bread, and 1½ pint of gruel.	-- Three hours in the workhouse garden, and cleaning out the tramp wards.
Stoke-upon-Trent	Same as the inmates	-- Not later than 6 in the evening, as a rule, but old and infirm persons, or women with children, at any hour.	-- ½ lb. of bread and 1 quart of gruel for breakfast; able-bodied men at night, only lodgings; old and infirm people, and women with children, ½ lb. of bread, with gruel or broth, sometimes cheese, according to house dietary.	-- To pick 1 lb. of oakum, or go to pump for three hours.
Stone	-- The casual poor are admitted into the vagrant ward up to 9 p.m., and are allowed to leave at 6 a.m.; such casual poor, if relieved with food, are required to work two hours in picking oakum.	To 9 o'clock p.m.	-- 1½ pint of gruel and 4 oz. of bread.	-- Picking oakum two hours.
Tamworth	-- There are no regulations. The casual poor are received and lodged.	From 5 to 9 p.m.	-- Children and the sick, the No. 1 diet, except ordered otherwise by the medical officer.	-- No work is exacted in return for the food to children and the sick; two hours' pumping in return for the food given to others.
Uttoxeter	-- An assistant relieving officer for the supervision of vagrants (who is also the police inspector of the district) is appointed by the guardians, at a salary of 6 *l.* per annum; he examines and takes a description of the vagrants, and, if considered destitute, gives them a ticket for the workhouse.	9 p.m.	-- 1 lb. of oatmeal porridge each, night and morning.	None.
Walsall	-- Every male to break 5 cwt. of stone, or pick 1 lb. of oakum, and every female to pick ½ lb. of oakum, in return for food and shelter.	-- Between the hours of 6 and 9 p.m.	-- 6 oz. of bread and 1½ pint of gruel for breakfast.	-- Every able-bodied man to pick 1 lb. of oakum, and every able-bodied woman ½ lb. of oakum.

COUNTY and UNION.	Regulations in force in the Union as to the Reception and Relief of Casual Poor in the Workhouse. 1.	Hour of Admission. 2.	Amount and Nature of Food given. 3.	Work exacted in Return. 4.
STAFFORD—*continued.*				
West Bromwich	-- The deputy chief constable is appointed assistant relieving officer for tramps, to whom all applications are made, and a written order given by him for reception into the tramp wards of the workhouse.	-- From 6 o'clock in the evening.	-- 6 oz. of bread for supper for men, and 5 oz. of bread for supper for women. Same for breakfast, with 1½ pint of gruel or soup.	-- Men break 5 cwt. of stones.
Wolstanton and Burslem.	-- The master of the workhouse sets every adult person, not suffering under any temporary or permanent infirmity of body, being an occasional poor person who shall be relieved in the workhouse, in return for the food and lodging afforded to such person, the following task of work: (that is to say) such person shall be required properly to pick 1 lb. of oakum, or to work at the corn mill for 3½ hours; provided that no such person shall be detained against his or her will for the performance of such task of work for any time exceeding 4 hours from the hour of breakfast on the morning next after admission; and provided also, that such amount of work shall not be required from any person to whose age, strength, and capacity it shall appear not to be suited.	-- Sick vagrants at any time; others after 6 o'clock in the evening.	-- ½ lb. of bread and 1 quart of oatmeal gruel for supper, and the same for breakfast, for sick, for females, and for children and others, not able-bodied males; to able-bodied male vagrants (regular tramps) no food is given.	-- None for those who have no food. Minute of the Poor Law Board, of the 4th August 1848, is carried out, as far as practicable.
Wolverhampton	- - - - - - - - - -	7 p. m. - - - -	8 oz. of bread - -	-- To break 3 cwt. of Rowley rag-stone.
SUFFOLK:				
Blything	-- Casual poor persons to be admitted to workhouse.	Any hour, night or day -	-- 7 oz. of bread and 1 oz. of cheese per meal.	-- To pick 1 lb. of oakum before breakfast.
Bosmere and Claydon	None - - - - - - - -	Whenever they apply -	-- 8 oz. of bread, breakfast and supper.	-- To pick 1 lb. of oakum.
Bury St. Edmund's	-- There are no particular regulations in force as to vagrants. They are required, upon admission, to be searched, and thoroughly cleansed in the workhouse bath; in the event of refusal, to be forthwith discharged or expelled, if necessary.	-- Any time before the house is closed, and at any time afterwards, in case of emergency.	-- 6 oz. of bread for supper, and the like for breakfast, for adults; 5 oz. of bread for children; gruel for the women and children in addition.	-- Usually to pick 1 lb. of oakum, but this frequently remitted.
Cosford	-- No admission given to any casual poor unless passed by inspecting officer, except in very bad weather, or women and children.	All hours - - -	-- Supper: Able-bodied men, ½ lb. of bread and 1 oz. of cheese; old men, 7 oz. of bread and 1 oz. of cheese; women, and girls above nine, 6 oz. of bread and 1 oz. of cheese; girls under nine, 5 oz. of bread and ½ oz. of butter; infants, bread and milk. Breakfast: all classes above nine, 1½ pint of gruel, and bread same as at supper; under nine, 1 pint of gruel.	-- Able-bodied men to pick 1 lb. of oakum before breakfast.
Hartismere	-- Treated by an order of admission to the workhouse through the police.	The same as other paupers	-- The usual diet, as per dietary table.	-- To pick 1½ lb. of oakum per day.
Hoxne	-- On admission they are placed in the vagrants' ward, and have an allowance of food night and morning, and oakum given to them to be picked.	-- No fixed hours; they are generally admitted in the evening.	-- 8 oz. of bread and 1 oz. of cheese at night, and 8 oz. of bread and 1½ pint of gruel in the morning.	-- Picking oakum, from 1 lb. to 1½ lb.
Ipswich	-- The master of the workhouse sets every adult male person, not suffering under any temporary or permanent infirmity of body, being an occasional poor person who shall be relieved in the workhouse, in return for the food and lodging afforded to such person, to perform the following task of work: (that is to say) to break, in a proper and sufficient manner, 1 bushel of granite or 2 bushels of flint; provided that no such person shall be detained against his will for the performance of such task of work for any time exceeding four hours from the hour of breakfast on the morning next after admission; and provided also, that such amount of work shall not be required from any person to whose age, strength, and capacity it shall appear not to be suited.	Any hour - - -	-- Breakfast, 6 oz. of bread and 1½ pint of gruel; supper, 6 oz. of bread.	-- Breaking stone, as stated in Col. 1.
Mildenhall	- - - - - - - - - -	From 6 o'clock to 9 p. m.	-- Adults, 7 oz. of bread and 1 oz. of cheese; children, 6 oz. of bread and 1 oz. of cheese.	-- The men work for three hours on a hand corn machine.

COUNTY and UNION.	Regulations in force in the Union as to the Reception and Relief of Casual Poor in the Workhouse. 1.	Hour of Admission. 2.	Amount and Nature of Food given. 3.	Work exacted in Return. 4.
SUFFOLK—*continued.*				
Mutford and Lothingland Incorporation.	- - For the past 12 months the casual poor have been placed under the supervision of the police, and none have been admitted into the workhouse during that period.			
Plomesgate - -	- - - - - - - - - - -	Any hour - - - -	- - Men: supper, 7 oz. of bread and 1½ oz. of cheese; breakfast, 6 oz. of bread and 1½ pint of porridge. Women: supper, 6 oz. of bread and 1½ oz. of cheese; breakfast, 5 oz. of bread and 1½ pint of porridge.	Picking ¼ lb. of oakum.
Risbridge - - -	No specific regulation - - - - -	None in particular - -	- - Supper, 6 oz. of bread and 1½ oz. of cheese; breakfast, 6 oz. of bread and 1½ pint of gruel.	Picking 1 lb. of oakum.
Samford - - -	- - The master of the workhouse sets every adult person, not suffering under any temporary or permanent infirmity of body, being an occasional poor person who shall be relieved in the workhouse, in return for the food and lodging afforded to such person, the following task of work, viz., to pick 1 lb. of junk well into oakum.	No fixed hour - -	8 oz. of bread - -	- - To pick 1 lb. of junk into oakum before breakfast.
Stow - - - -	Admitted by ticket, given by police - -	No specified hour - -	- - 7 oz. of bread and 1 oz. of cheese for supper; 7 oz. of bread and 1½ pint of gruel for breakfast.	To pick 1 lb. of junk.
Sudbury - - -	- - Application to be made to the superintendent of police, who is appointed assistant relieving officer for vagrants, and who gives an order of admission to the workhouse till 9 p. m.; after that time, relief in the police station.	Till 9 p. m. - - - -	- - 6 oz. of bread and 1 oz. of cheese, night and morning.	- - To pick 1 lb. of oakum in the morning before breakfast.
Thingoe - - - -	No casual poor; the workhouse of the Bury Incorporation being so near, they go there.			
Wangford - - -	- - The master of the workhouse sets every adult person, not suffering under any temporary or permanent infirmity of body, being an occasional poor person who shall be relieved in the workhouse, in return for the food and lodging afforded to such person, to perform the following task of work; viz., 1½ lb. of oakum to be picked by the men, and 1 lb. by the women; provided that no such person shall be detained against his or her will for the performance of such task of work for any term not exceeding four hours from the hour of breakfast on the morning next after admission; and provided also, that such amount of work shall not be required from any person to whose age, strength, and capacity it shall appear not to be suited. Any such person as above who shall while in such workhouse refuse or neglect to perform such task of work suited to the age, strength, and capacity of such person, will be deemed an idle and disorderly person, and be liable to be imprisoned in the house of correction, with hard labour, for one calendar month.	No hours limited - -	- - Supper and breakfast as to other paupers.	- - 1½ lb. of oakum picked by men, and 1 lb. by women; but these quantities are seldom picked within the time limited by the regulations; and, in fact, not more than 1 lb. is usually picked by men, and ½ lb. by women.
Woodbridge - -	- - Article 88 of the General Consolidated Order of the Poor Law Board.	Unlimited - - -	- - 6 oz. of bread for supper, and 8 oz. of bread for breakfast.	- - Each adult male has to pick not exceeding 2 lbs. of oakum, and each adult female not exceeding 1 lb.
SURREY:				
Ash Incorporation -	None - - - - - - - -	- - At any time, on application at the workhouse.	None, unless asked for -	None.
Bermondsey - -	- - - - - - - - - - -	7 o'clock in the evening -	- - In the evening, 5 oz. of bread to each person; in the morning, 5 oz. of bread and 1½ pint of gruel to each person.	- - Able-bodied men are required to break 3 bushels of stone; able-bodied women to clean the sleeping wards.
Camberwell Parish -	- - There are no special regulations in force in this parish for the admission and relief of casual poor. The master has directions from the guardians to admit all destitute casual poor who apply at the workhouse.	- - No specified hour of admission.	- - 6 oz. of bread upon admission, and 6 oz. of bread on the following morning.	- - Each man shall break an eighth of a cube yard of granite, or pick ½ lb. of coir, or be employed for 3½ hours pumping water, or in any other labour which may be set him by the master or other officer employed to superintend such employment. Each woman shall pick ½ lb. of coir, or be employed for 3½ hours at needlework, or such other work as may be set her by the matron or other officer of the workhouse.

COUNTY and UNION.	Regulations in force in the Union as to the Reception and Relief of Casual Poor in the Workhouse. 1.	Hour of Admission. 2.	Amount and Nature of Food given. 3.	Work exacted in Return. 4.
SURREY—*cont^d.*				
Chertsey	- - - - - - - - -	- - 6 o'clock in summer, and 4 o'clock in winter.	- - 6 oz. of bread night and morning.	Oakum picking.
Croydon	- - The master of the workhouse sets every adult person not suffering under any temporary or permanent infirmity of body, being an occasional poor person who shall be relieved in the workhouse, in return for the food and lodging afforded to such person, to perform the following task of work, that is to say, each man to pick 2 lbs. of oakum, or to work on the mill, and grind two gallons of corn, beans, or peas; the kind of work to be at the option of the master. Each woman to pick 1 lb. of oakum. Children above 10 years of age to pick 1 lb. of beaten oakum; provided that no such person shall be detained against his or her will for the performance of such task of work for any time exceeding four hours from the hour of breakfast on the morning next after admission; and provided also that such amount of work shall not be required from any person whose age, strength, and capacity it shall appear not to be suited. Any such person as above, who shall, while in such workhouse, refuse or neglect to perform such task of work suited to the age, strength, and capacity of such person, will be deemed an idle and disorderly person, and be liable to be imprisoned in the house of correction, with hard labour, for one calendar month.	- - From 6 o'clock until 9 o'clock p.m.; sometimes as late as 12 o'clock.	- - 4 oz. of bread each, at night, and the same in the morning, with 1½ pint of gruel.	- - Able men grind two gallons of corn, beans, or peas each, or pick 2 lbs. of prepared oakum; the kind of work to be at the option of the master. Able women to pick 1 lb. of oakum (prepared). Children above 10 years of age to pick 1 lb. of beaten oakum.
Dorking	- - - No regulations - - - - - -	At all times - - -	- - 10 oz. of bread, and 1½ pint of gruel per diem.	- - Two hours pumping water.
Epsom	- - - No vagrant admitted into the union. Any vagrant who shall cause any disturbance or breach of the peace will be immediately given into custody of the police, and dealt with according to law. A discretionary power, is however, given to the master to admit vagrants in case of illness or extreme destitution.			
Farnham	- - - - The task inserted in Order sent per Poor Law Board, to be performed in return for food and shelter.	All hours - - -	½ lb. of bread - -	- - 1 lb. of oakum to be picked by men; ¾ lb. of oakum to be picked by women; ½ lb. of oakum to be picked by children above 14 years.
George, St., Southwark	- - The master of the workhouse sets every adult person not suffering under any temporary or permanent infirmity of body, being an occasional poor person who shall be received in the workhouse, in return for the food and lodging afforded to such person, to perform the following task of work: (that is to say) males to break three bushels of stones, and females to pick 1 lb. of oakum; provided that no such person shall be detained against his or her will for the performance of such task of work for any time exceeding four hours from the hour of breakfast on the morning next after admission; and provided also, that such amount of work shall not be required from any person to whose age, strength, and capacity it shall appear not to be suited.	- - 7 p.m. winter; 8 p.m. summer.	- - ½ lb. of bread night; ½ lb. of bread morning.	- - Males—to break three bushels of stones; females—to pick 1 lb. of oakum.
Godstone	- - - - The master of the workhouse sets every able-bodied person not suffering under any temporary or permanent infirmity of body, being an occasional poor person who shall be relieved in the workhouse, in return for food and lodging afforded to such person, to perform either of the following tasks of work, viz., breaking stones, pumping water, digging, and general work in the workhouse garden; provided that no such person shall be detained against his or her will for the performance of such task of work for any time exceeding four hours from the hour of breakfast in the morning next after admission; and provided also, that such amount of work shall not be required from any person to whose age, strength, and capacity it shall not appear to be suited.	At all hours - - -	- - 6 oz. of bread night and morning, with a pint of oatmeal gruel for children under 14 years of age; milk for infants.	- - Four hours from the hour of breakfast, breaking stones, pumping water, picking cocoa fibre, or working in the garden.
Guildford	- - - No special regulations are in force - - -	From 7 p.m. till 9 a.m. -	- - 6 oz. of bread at night, and the same the following morning.	- - The persons relieved are unable to work.
Hambledon	- - - - A night's lodging on mattresses, with blankets and rugs as a covering, at discretion of master.	After 6 o'clock p.m. -	- - Men and women, 6 oz. of bread each, on admission; children, 5 oz. of bread on admission.	None.
Kingston	- - - - Tramps lodged in the workhouse perform a certain quantity of work in picking oakum, in return for the food and lodging given to them.	At all hours - - -	- - 6 oz. of bread to each person for supper; and, provided they pick the oakum, the like for breakfast.	Picking 1 lb. of oakum.

COUNTY and UNION.	Regulations in force in the Union as to the Reception and Relief of Casual Poor in the Workhouse. 1.	Hour of Admission. 2.	Amount and Nature of Food given. 3.	Work exacted in Return. 4.
SURREY—*cont.*				
Lambeth	The casual poor are admitted in the following order:—1. Women with children; 2. Other women; 3. Female children (if any); 4. Men with children; 5. Other men; 6. Male children (if any).	7 o'clock p.m.	14 oz. of bread for supper, and 14 oz. of bread for breakfast.	2 lbs. of oakum to be picked by each woman, and 1¼ hour grinding at the flour-mill by men.
Newington	None	6 to 10	½ lb. of bread	1 lb. of oakum picked.
Olave's, St.	No regulations in force in this union. They are received by applying to the porter at the workhouse.	7 o'clock in the evening	Supper—5 oz. of bread; breakfast—5 oz. of bread.	None.
Reigate		5 o'clock p.m.	6 oz. of bread at night, and 6 oz. in the morning.	Two hours in picking oakum or cleaning the tramp wards.
Richmond	Admitted on application	No restriction as to time	½ lb. of bread night and morning.	One hour wood-sawing in the morning for men.
Rotherhithe	Casual poor wayfarers, admitted by the master or matron, are kept in a separate ward of the workhouse, and dieted and set to work as stated in col. 4.	About half-past 6 p.m.	6 oz. of bread in the morning, when earned.	To pick 1 lb. of oakum; or, if able-bodied men, to break stones for two hours.
St. Saviours'		8 o'clock p.m.	6 oz. of bread for supper, and 6 oz. of bread and 1½ lb. pint of gruel for breakfast.	Males to break stone, not exceeding 3 cwt.; females to pick oakum or coir, not exceeding 1 lb.
Wandsworth and Clapham.	Cases of sickness or other emergency are admitted on any day and hour. Vagrant or wandering destitute poor women and children at the appointed hour. Able-bodied men of that class are required to procure an order from the relieving officer.	7 p.m. in summer; 6 p.m in winter.	6 oz. of bread and 1 oz. of cheese on admission, and the same on discharge in the morning.	The men have to work for three hours on the mills (grinding corn); the women have to pick ½ lb. of oakum each.
SUSSEX:				
Arundel Incorporation	Casual poor are relieved at the town hall, and never are admitted into the workhouse of this parish.			
Battle	Casual poor are not received in the workhouse of this union, but are provided with a vagrant or casual poor lodgings, one in each district, close to and under the immediate care of the relieving officers.	At all times	Whatever the nature of their cases seem to require; children invariably receive proper food.	None.
Brighton	1. That no able-bodied destitute wanderer or wayfarer shall be admitted into that part of the workhouse assigned for their reception for lodging and shelter but between the hours of 6 and 8 o'clock in the afternoon from the 25th day of March to the 29th day of September, and between the hours of 4 and 6 o'clock in the afternoon from the 29th day of September to the 25th day of March; provided always, that if it should be found expedient to admit any of the above class sooner than the earliest hour mentioned, such admission shall be on condition that the applicant be immediately set to work, and required to perform any work suitable to his or her strength and capacity as any other inmate of the workhouse would be required to perform, under the direction of the governor. 2. That any person professing to be a destitute wanderer or wayfarer, on his or her application for relief, shall be searched by the assistant overseer, governor, porter, or any other officer of such workhouse, who shall take from such professing destitute wanderer or wayfarer any money which shall be found upon him or her, and deliver the same to the directors and guardians; whereupon the applicant shall be dealt with according to the 11 & 12 Vict. c. 110, s. 10. 3. That the admission of every such wanderer or wayfarer shall be on condition (as far as practicable) that he or she shall be washed and cleansed, and furnished with a suitable long night garment, for his or her use during the night only. 4. Every admission to be registered agreeably with the form adopted by the Board on the 9th of November 1842. A daily total and weekly return of admissions and discharges for the preceding week to be laid before the visiting committee on their day of meeting. 5. That every such wanderer or wayfarer (not suffering under any temporary or permanent infirmity of body) shall be discharged at 6 o'clock in the morning from the 25th March to the 29th September, and at 8 o'clock in the morning from the 29th September to the 25th March.	6 p.m. to 8 p.m. from 25th March to 29th September; 4 p.m. to 6 p.m. from 29th September to 25th March.	Supper—bread, 6 oz.; breakfast—bread, 4 oz.	None; unless applicants are from any cause admitted earlier than the first hour above-mentioned, when they are required to perform such work as is suitable to their strength and capacity as any other inmate of the workhouse.
Chailey	Vagrants are admitted upon the order of the police constable, who is appointed assistant relieving officer for vagrants; and the master also admits those who present themselves, without an order.	There are no fixed hours	Supper—males, 6 oz. of bread; females, 5 oz. of bread. Breakfast—males, 6 oz. of bread and 1½ pint of gruel; females, 5 oz. of bread and 1 pint of gruel.	The males are required, if weather favourable, to work in the garden for 2 hours; if unfavourable, then to pick oakum for the same time.
Chichester Incorporation.		6 p.m. to 10 p.m.	8 oz. of bread	To pick 1 lb. of oakum.

COUNTY and UNION.	Regulations in force in the Union as to the Reception and Relief of Casual Poor in the Workhouse. 1.	Hour of Admission. 2.	Amount and Nature of Food given. 3.	Work exacted in Return. 4.
SUSSEX—*continued.*				
Cuckfield	No special regulations	All hours	Men, 5 oz. of bread for supper; 1½ pint of gruel and 5 oz. of bread for breakfast; women the same.	Men pump water into cistern for use of house for 1½ hour; woman pick 1 lb. of oakum.
Eastbourne		Until 9 p.m., except in urgent cases.	None, except the governor considers it necessary.	None.
East Grinstead	All casual poor are searched on their admission, and all articles in their possession left in charge of the porter.	From 4 to 9 p.m. in winter, and 6 to 10 p.m. in summer.	8 oz. of bread and 1½ pint of gruel of the same quality as supplied to the inmates of the workhouse.	Pumping water for two hours.
East Preston	Not one case of the reception of casual poor occurred in this workhouse, therefore it has not been deemed necessary to frame any rules on the subject.		Left to the discretion of the governor of the workhouse.	——
Hailsham		Until 9 p.m., except in urgent cases.	None, except the governor considers it necessary.	None.
Hastings	There are no particular regulations in force in this union for the reception and relief of casual poor.	At any time up to 10 o'clock at night.	Men, 7 oz. of bread and 2 oz. of cheese; women, 6 oz. of bread and 1 oz. of cheese; children, 5 oz. of bread and 1 oz. of cheese.	None.
Horsham	The master of the workhouse sets every adult person, not suffering under any temporary or permanent infirmity of body, being an occasional poor person, who shall be relieved in the workhouse, in return for the food and lodging afforded to such person, to perform the following task of work; (that is to say,) each male pauper to pick 1 lb., and each female pauper 8 oz. of oakum; provided that no such person shall be detained against his or her will for the performance of such task of work for any time exceeding four hours from the hour of breakfast, on the morning next after admission; and provided also, that such amount of work shall not be required from any person to whose age, strength, and capacity it shall appear not to be suited.	Until 9 p.m.	Adults, 6 oz. of bread at night with toast water; 6 oz. of bread and 1½ pint of gruel in the morning; children under 9, 6 oz. of bread night and morning.	Men pick 1 lb. of oakum; women ½ lb. of oakum.
Lewes	Casual poor are admitted on production of an order from relieving officer.	From 5 p.m. till 9 p.m.	Two-penny worth of bread each.	None.
Midhurst	All cases who apply to the relieving officers and obtain an order; or in cases of urgency, the master admits without an order. Food is given in the morning, provided the person agrees to perform a task of work for the same.	Admitted at any hour	To each person ½ lb. of bread, provided they are admitted by supper hour, viz, from 6 to 7 p.m., and are able-bodied. Sick or disabled cases, the food as to quantity, &c. is left to the discretion of the master, until seen by the medical officer. Should the able-bodied agree to perform work in the morning, they receive then for such work ½ lb. of bread.	Each adult to pick 1 lb. of oakum.
Newhaven	Every casual pauper admitted between the hours of 6 and 9 o'clock in the evening, and discharged in the morning at 7 o'clock; allowed 5 oz. of bread either in the evening or morning, as preferred.	6 to 9 p.m.	5 oz. of bread	None.
Petworth	There are no written or printed regulations, but the tramps are admitted on the order of the relieving officer, and if he is not at home the governor admits them on his own responsibility.	They are taken in till about 10 p.m.	1 lb. of bread, half for supper and half for breakfast, with water.	Picking 3 lb. of beaten oakum.
Rye	In return for a night's lodging and two meals, each person over 16 years of age shall pick, to the satisfaction of the master of the workhouse, 1 lb. of oakum.	At any hour till 10 p.m.	6 oz. of bread for supper and breakfast respectively.	To pick 1 lb. of oakum by male adults only.
Steyning	Admitted by order of relieving officer or overseer; in cases of urgent necessity without an order.	At any hour	Men, 1 lb. of bread, ½ lb. night and morning; women, 7 oz. of bread, half night and morning; children, 5 oz. of bread, half night and morning.	Picking a small quantity of oakum.

COUNTY and UNION.	Regulations in force in the Union as to the Reception and Relief of Casual Poor in the Workhouse. 1.	Hour of Admission. 2.	Amount and Nature of Food given. 3.	Work exacted in Return. 4.
SUSSEX—*continued.*				
Sutton Incorporation -	During many years one casual pauper only has been received in the union workhouse.			
Thakeham - -	No special regulations have ever been made -	No fixed hour - -	- - ½ lb. of bread for supper; 6 oz. of bread and 1½ pint of gruel for breakfast.	- - To pick 1 lb. of oakum.
Ticehurst - - -	- - Casual poor or vagrants are admitted under orders of admission from the rural police, who are appointed relieving officers for that purpose only.	At all hours - - -	- - Men, 12 oz. of bread, women and children, 10 oz. of bread each.	None.
Uckfield - - -	- - All vagrants who present themselves at the workhouse are admitted by the master, either without an order or in consequence of an order from the relieving officer, or an overseer.	- - 7 p.m. in summer, and 6 p.m. in winter; if weather unfavourable, admitted earlier.	- - 7 oz. of bread to adults, and 5 oz. of bread to children.	- - The adults are required to pick 1 lb. of oakum.
Westbourne - -	No copy can be found - - - - -	From sunset to 9 p.m. -	- - Males, 6 oz. of bread and 2 oz. of cheese; females, 5 oz. of bread and 2 oz. of cheese.	- - Males, breaking ½ ton of stones; females, no work.
West Firle - -	Received by order from the relieving officer -	5 p.m. till 9 p.m. - -	- - Supper, ½ lb. of bread; breakfast, ½ lb. of bread and 1 pint of gruel.	- - Pumping water or breaking stones.
Westhampnett - -	- - All wayfaring persons considered by the master to be destitute, are admitted as follows:—families and debilitated, according to the circumstances of the particular case; able-bodied persons, in winter from 5 p.m. to 10 p.m., in summer from 8 p.m. to 10 p.m.	*See* Col. 1 - - -	- - From 5 to 6 oz. of bread for supper; no breakfast allowed without work. Should they be willing to work, the above quantity of bread, with 1½ pint of gruel is given.	- - 2 lbs. of oakum well picked. As a rule those persons lodged for the Saturday night have about 4 oz. given to them on the Sunday morning without work.
WARWICK:				
Alcester - - -	- - - None.	—	—	—
Aston - - -	- - The relieving officer admits a few, but the larger portion are admitted by the master of the workhouse at his own discretion, without any being refused who appear destitute, and they are relieved in accordance with an order of the Poor Law Commissioners.	- - Ordinary cases from 5 to 9 p.m.; urgent cases at any hour.	- - Able-bodied men—for supper, 6 oz. of bread; for breakfast, 7 oz. of bread and 1½ pint of milk porridge. Women—the same quantity of porridge, but only 6 oz. of bread.	- - Women, and those whose age, strength and capacity do not appear to be suited for work, are not required to perform any; but able-bodied men are required to grind 31 lbs. of wheat in return for the food and lodging.
Atherstone - -	None; the casual poor are sent to a common lodging house.			
Birmingham - -	- - Admitted by the master of the workhouse; their personal appearance, height, dress, trade, and route taken, and recorded in a book kept for that purpose; all pipes, sticks, or other objectionable articles are taken from them; all males are bathed, and their clothes deposited in a room appropriated for that purpose; if found to be diseased they are put to sleep in a place separate from the other tramps.	6 o'clock p.m. - -	- - Supper, 5 oz. of bread and 1½ pint of soup or broth; breakfast, 5 oz. of bread and 1½ pint of gruel.	- - Males to break 5 cwt. of stone; females to pick 3 lb. of rope.
Coventry - - -	- - No persons resident in Coventry are admitted into the tramp ward without an order from the relieving officer; none admitted two nights in succession without an order from the relieving officer; no person admitted in a state of intoxication, nor after 7 o'clock in the evening without the consent of the master of the workhouse.	- - All tramps and vagrants are now required to apply at the police station for an order, without which they are not admitted, but with such an order they are admitted at any time.	- - Not less than 5 oz. of bread.	None.
Foleshill - - -	All the casual poor go to the Coventry workhouse, consequently no regulations for their reception or relief have been made.			
Meriden - - -	- - For each male, two hours' work in a morning, before he has his food, either at breaking stones, picking oakum, or digging in the garden; and for each woman two hours' work cleaning the rooms; each person being a wayfarer in a state of destitution, shall come into the workhouse for a night's lodging, and receive 6 oz. of bread on the evening of his admission, and 6 oz of bread for breakfast on the following morning.	Until 9 o'clock p.m. -	- - 6 oz. of bread on admission, and 6 oz. of bread in the morning.	- - Breaking stones two hours, those that are able.
Nuneaton - -	There are no printed regulations in force -	- - At all times by an order of admission from the relieving officer.	- - ½ lb. of bread, provided they pick ½ lb. of oakum before they leave in the morning.	—
Rugby - - -	- - There are no specific regulations in force in this union in regard to the reception and relief of casual poor.	- - Admitted at any hour on application.	- - 1½ pint of gruel each for breakfast.	None.

COUNTY and UNION.	Regulations in force in the Union as to the Reception and Relief of Casual Poor in the Workhouse. 1.	Hour of Admission. 2.	Amount and Nature of Food given. 3.	Work exacted in Return. 4.
WARWICK—*cont^d.*				
Solihull	The occasional poor admitted to the workhouse are allowed 6 oz. of bread night and morning; males, who are able to work, are employed in picking ½ lb. of oakum in the morning, previous to breakfast; females, who are able, in cleaning the wards; provided that they shall not be detained to do work for a longer period than four hours.	Before 8 o'clock at night, except in cases of sickness or urgent necessity.	6 oz. of bread at night, and 6 oz. in the morning.	Men to pick ½ lb of oakum previous to breakfast; women, who are able, to clean the tramps' wards.
Southam	The casual poor are admitted to the workhouse by orders from the relieving officer, and at the discretion of the master; the relief is given at discretion, but not exceeding bread and cheese.	From 5 to 8, according to the season of the year.	Men, 7 oz. of bread and 1 oz. of cheese; women, 6 oz. of bread and 1 oz. of cheese; children, 4 oz. of bread and 1 oz. of cheese.	None.
Stratford-on-Avon	- - - - - - - - - -	Any time in the day -	4 oz. of bread at breakfast, dinner, and supper; also a pint of gruel for women and infants.	None.
Warwick	No fixed regulation in force in this union as to the reception of casual poor; a tramp master is kept, whose duty it is to admit and discharge all tramps.	Any time up to 10 o'clock at night, and occasionally later.	10 oz. of bread for supper, and if they work an hour in the morning, bread and gruel for breakfast; if they refuse to work they leave without obtaining any breakfast.	Wheeling stones from the canal wharf to the stone-yard at the workhouse, and breaking stones.
WESTMORELAND:				
East Ward	Casual poor are admitted by ticket from a police officer stationed at Kirkby Stephen (who is also assistant relieving officer for vagrants): no special regulations have been made by the guardians.	No stated time	Bed, or bed and supper, or bed, supper, and breakfast, according to the necessity of the case; food, same as the ordinary in-door paupers.	Every adult able-bodied male to break one-fourth of a cubic yard of stones; every adult able-bodied female to wash and clean the vagrant ward in the workhouse.
Kendal	- - - - - - - - - -	From 5 p. m. to 9 p. m. -	4 oz. of bread at night, 1 pint of oatmeal porridge and 1 pint of milk in the morning.	Three hours' work.
West Ward	Hour of rising a quarter before 6 o'clock; time for going to bed, 8 o'clock; breakfast, 7 o'clock; dinner, 12 o'clock; supper, between 6 and 7 o'clock; being the general regulations applicable to all the inmates, as well casual as settled poor.	From 6 o'clock, a. m., to 6 o'clock, p. m.	For breakfast, 1½ pint of oatmeal porridge and ¾ pint of milk; dinner, 5 oz. of cooked beef, 1 lb. of potatoes, or pease pudding, and 1 pint of soup; supper, 1 pint of soup, or milk, and 7 oz. of bread.	No work exacted when in the house for a day or two only, but if for a longer period, same as the regular inmates, working in the garden, or breaking stones.
WILTS:				
Alderbury	There are seldom any casual poor who apply for admission into the workhouse, consequently the Board of Guardians have not deemed it expedient to frame any regulations as to their reception and relief.			
Amesbury	None; vagrants, on application to the inspector of police, who is specially appointed relieving officer for vagrants by the Board of Guardians, supplies them with a night's lodging in a separate building in the village.	At any hour - - -	Adults, 8 oz. of bread, with 2 oz. of cheese or 1 oz. of butter; big children, 6 oz. of bread, with 2 oz. of cheese; young children, 4 oz. of bread, with ½ oz. of butter.	None; there are but few applicants for relief who, except in cases of illness, remain only for the night; if really ill, they are admitted into the workhouse as ordinary inmates.
Bradford	There are no regulations in force in this union other than those prescribed by the General Consolidated Order of the Poor Law Commissioners.	Any hour, upon receipt of an order from the relieving officer.	2 lbs. of bread - -	None.
Calne	There are no regulations in force in this union relative to the reception and relief of casual poor, as it is seldom that any are admitted.			
Chippenham	The master of the workhouse sets every adult male person, not suffering under any temporary or permanent infirmity of body, being an occasional poor person who shall be relieved in the workhouse, in return for the food and lodging afforded to such male person, to perform the following task of work; that is to say, to break 2 bushels of stone into gravel, or to pick 1 lb. of oakum; provided that no such person shall be detained against his or her will for the performance of such task of work for any time exceeding four hours from the hour of breakfast on the morning next after admission; and provided also such amount of work shall not be required from any person to whose age, strength and capacity it shall appear not to be suited.	6 p. m. to 10 p. m. - -	12 oz. of bread - -	½ lb. of coir, or 1 lb. of oakum.

COUNTY and UNION.	Regulations in force in the Union as to the Reception and Relief of Casual Poor in the Workhouse. 1.	Hour of Admission. 2.	Amount and Nature of Food given. 3.	Work exacted in Return. 4.
WILTS—*cont*^{d}.				
Cricklade and Wootton Bassett.	No specific regulations - - - -	From 6 to 9 o'clock, p.m.	1 lb. of bread each -	- - One hour's stone-breaking.
Devizes - - -	- - The master of the union sets every poor person, not suffering under any temporary or permanent infirmity of body, being an occasional poor person who shall be relieved in the workhouse, in return for the food and lodging afforded to such persons, to perform the following task of work; that is to say, to pick 1 lb. of oakum, which can be effected in four hours; provided that no such person shall be detained against his or her will for the performance of such task of work for any time exceeding four hours from the hour of breakfast in the morning next after admission; and also provided that such an amount of work shall not be required from any person to whose strength, age, and capacity it shall appear not to be suited.	4 to 9 - - - -	- - 6 oz. of bread, night and morning.	- - Oakum-picking, or breaking stones, wheeling, &c.
Highworth and Swindon.	- - Casual poor are not relieved at the workhouse, but by the superintendent of police at Swindon, who has been appointed assistant relieving officer.			
Malmesbury - -	- - No accommodation for the reception and relief of casual poor; they are not admitted, and consequently no regulations are in force. An assistant relieving officer (the superintendent of police) is appointed by the guardians, at a salary of 8 *l.* per annum, to whom casual poor apply for relief; he usually sends them to a lodging house, where they are received for the night, the expenses being defrayed out of the common fund of the union.			
Marlborough - -	- - All applicants for relief are carefully searched; convenient and healthy rooms are provided for lodging vagrants of each sex; a register is kept of all vagrants relieved, and especial care is taken to insert a full description of them, from whence they came, and where going, trade, place of nativity, &c.; they are seen on their route in the morning by the officer who has charge of them during the night.	- - Not before 4 p. m., except in cases of emergency.	- - Not exceeding 1 lb. of bread for each adult person, except in cases of sickness.	- - Pumping water, cleaning rooms, yards, &c. used by the vagrants.
Melksham - -	- - There are no regulations in force in this union as to the reception of such persons in the union workhouse; all wayfarers, vagrants, &c., are provided with lodgings and food at Trowbridge and Melksham by police officers, who, for such purpose, are appointed assistant relieving officers.			
Mere - - -	- - - - - - - - - - -	6 o'clock - - -	- - 1 lb. of bread and 1 pint of gruel.	- - Three hours' stone-breaking.
Pewsey - - -	- - Casual poor are not relieved in the workhouse in this union, but are relieved by the inspector of police at Pewsey with a night's lodging (in cells provided for the purpose) and 1 lb. of bread, each having previously been examined and searched; no work is required in return.			
Salisbury - - -	- - Casual poor wayfarers are admitted by the master or matron, and kept in a separate ward of the workhouse; they are dieted in such manner and under such regulations as the members by any resolution may direct.	Up to 10 o'clock, p. m. -	- - Men, 7 oz. of bread, women, 6 oz. of bread, and children, 5 oz. of bread each, for supper and breakfast.	None.
Tisbury - - -	- - None are received into the union-house, but a vagrant ward is rented at the police-station; and the superintendent appointed a relieving officer of vagrants, at a salary, by the sanction of the Poor Law Board.	- - Any hour during the day, before 8 p. m.	- - Bread and cheese, not limited.	None.
Warminster - -	- - All destitute casual poor apply to the superintendent of police, who is appointed relieving officer for the purpose, and he gives an order for their admission to the workhouse for one night.	- - Not later than 9 o'clock, p. m.; any applying after that hour are provided with food and lodgings at a lodging-house.	- - 8 oz. of bread at night, and 8 oz. of bread in the morning.	- - The male paupers to pound one barrow of stones.
Westbury and Whorwellsdown.	No special regulation - - - - -	Any hour - - -	- - Supper: men, 8 oz. of bread; women, 6 oz. of bread. Breakfast: men, 8 oz. of bread and 1½ pint of oatmeal porridge; women, 6 oz. of bread and 1½ pint of oatmeal porridge.	- - Men, ½ cwt. of stone, to be reduced to gravel; women, scrubbing.
Wilton - - -	- - Casual poor are examined by the relieving officer of vagrants, and upon his order they are admitted to the union workhouse, and relieved as their cases require.	- - Any hour from sunrise to 9 o'clock, p. m.	- - Males, 6 oz. of bread for supper, and 7 oz. of bread for breakfast, and water; females, 5 oz. of bread for supper, and 6 oz. of bread for breakfast, and water.	- - Males, stone-crushing; females, none.
WORCESTER:				
Bromsgrove - -	- - As a general rule, casual poor are not received into the union workhouse; exceptional cases only are admitted, such as those occasioned by illness, &c., and they are treated as the ordinary inmates of the same class; the casual poor, or trampers, are lodged, and food given, if absolutely necessary, at buildings expressly provided for their reception at Bromsgrove and Redditch.			

COUNTY and UNION.	Regulations in force in the Union as to the Reception and Relief of Casual Poor in the Workhouse. 1.	Hour of Admission. 2.	Amount and Nature of Food given. 3.	Work exacted in Return. 4.
WORCESTER—*continued.*				
Droitwich - -	- - All able-bodied adult males, being casual poor, in return for the food and lodging afforded to such person, are put to work for a period not exceeding 3 hours in the morning.	- - At all times before 9 o'clock in the evening, any urgent cases admitted at all hours.	- - Men, 6 oz. of bread when admitted at night, and same allowance when discharged in morning; women, 5 oz. of bread, and children in proportion, according to age.	- - Stone-breaking for 3 hours by able-bodied adults in the morning
Dudley - - -	- - Applicants are received in the vagrant wards on producing an order from the relieving officer for vagrants, and are employed under the following order, made by the "Workhouse Visiting Committee," viz.; that each tramp be employed, after having had a night's lodging and before having breakfast, to break 5 cwt. of stone, or to pick 1 lb. of oakum; no taskwork to be given to any vagrant who is incapable.	- - At any time, on producing an order.	- - Breakfast, males, 5 oz. of bread and 1½ pint of porridge; females, 4 oz. of bread and 1½ pint of porridge; supper, females, 4 oz. of bread.	- - Males, to break 5 cwt. of stone, or to pick 1 lb. of oakum; females, to pick 1 lb. of oakum.
Evesham - - -	- - The wayfarers or tramps are not received into the workhouse except they are sick and unable to travel on the road; when such is the case, they are given the ordinary diet allowed to other inmates of the house; the able-bodied are lodged in the vagrant wards, adjoining to the workhouse, and are attended to by a relieving officer appointed for that purpose.	- - From 5 to 8 during the winter months, and 6 to 9 during the summer months (or after these hours if they present themselves for admission).	- - Able-bodied above 8 years of age, 6 oz. of good bread for supper, and 6 oz. for breakfast; children under 8 years of age, 4 oz. of bread for supper, and 4 oz. for breakfast.	None.
Kidderminster - -	- - All vagrants or tramps apply to the relieving officers or assistant relieving officers, who are superintendents of police; and if to the relieving officers, they are sent with a note to one of the assistant relieving officers, who examines into the cases, and gives notes of admission to the workhouse where he thinks proper.	Until 9 in the evening -	- - To each adult male or female, 6 oz. of bread for supper, and 6 oz. of bread for breakfast.	- - Able-bodied males, to break 2 cwt. of stones; able-bodied women, to wash out and cleanse the wards.
King's Norton - -	- - Admitted at any hour, and no relief except a bed.	No hour fixed - -	None - - - -	None.
Martley - - -	No special rule in force - - - - -	No stated time - -	8 oz. of bread - -	- - Men, breaking stones; women, scrubbing, &c.; 2 hours.
Pershore - - -	- - The master of the workhouse sets every adult person, who shall not be suffering under any infirmity, being an occasional poor person, who shall be relieved in the workhouse, in return for the food and lodging afforded to such person, to perform the following work, viz., every able-bodied man shall be required to break 1 bushel of stones before breakfast, and the women shall be required to make the beds and clean the rooms in both vagrant wards; provided that no such person shall be detained against his or her will for the performance of such task of work for any time exceeding four hours from the hour of breakfast on the morning next after admission.	- - 9 o'clock p.m., or afterwards, if accompanied by the police.	- - 5 oz. of bread at night, and the same quantity in the morning.	*See* Col. 1.
Shipston-on-Stour -	No regulations in force in this union as to relief to casual poor.			
Stourbridge - -	- - There is no fixed regulation; the relieving officers residing near the workhouse generally send the tramps to the workhouse for a night's lodging, and the officers at a distance provide lodgings for them on the spot.	No fixed hours - -	- - Breakfast, bread and gruel.	- - Three hours work at the mill, or breaking stones, or pick ½ lb. of coir.
Tenbury - - -	- - The vagrants are generally searched, their names taken down, the place they come from, and where they are going, with their age, &c.	From 6 to 9 p.m. - -	- - 6 oz. of bread and 2 oz. of cheese for supper; 1 quart of gruel and 6 oz. of bread for breakfast if they work, if not, they receive no food.	Breaking stone.
Upton-upon-Severn -	- - All vagrants are required to work in return for the food and lodging supplied them; smoking is not allowed in the vagrant wards; all vagrants wilfully destroying their clothing are supplied with clothes made from old sacking.	- - Until 9 o'clock p.m.; cases of urgent necessity at all hours.	- - Men, 6 oz. of bread for supper, and 6 oz. of bread for breakfast; women and children above 5 years, 5 oz. of bread for supper, and 5 oz. of bread for breakfast; children under 5 years of age, 4 oz. of bread for supper, and 4 oz. of bread for breakfast.	- - The men are employed at breaking stone or working in the garden for 3 hours; the women in cleaning the vagrant wards.

COUNTY and UNION.	Regulations in force in the Union as to the Reception and Relief of Casual Poor in the Workhouse. 1.	Hour of Admission. 2.	Amount and Nature of Food given. 3.	Work exacted in Return. 4.
WORCESTER—*continued.*				
Worcester	No special rule in force	At any hour in the day, and up till 10 o'clock at night.	6 oz. of bread at night, the same in the morning, with gruel sometimes to the aged males, women, and children, and to the able-bodied males if they will work.	The men pump water, card wool, work in the garden, or anything else that may be required, and they are able to do; the women clean the ward, closet, &c.
YORK (EAST RIDING):				
Beverley		8 p.m. in winter, and 9 p.m. in summer.	6 oz. of bread and a pint of oatmeal porridge or broth.	None.
Bridlington	None	Not fixed	None	None.
Driffield	None	The front gate is closed at 9 p.m. every night.	None	None.
Howden	None	From 5 to 9 p.m.	7 oz. of bread and 1½ pint of gruel.	None.
Kingston-upon-Hull Incorporation.	No person admitted as a vagrant without an order from the relieving officer, nor in a state of intoxication.	Up to 9 o'clock p.m.	½ lb. of bread each night and morning; women and children, tea and milk.	None.
Patrington	There are no written regulations, but the casual poor are received on an order from the relieving officer, or an overseer, and in cases of extreme necessity by the master without an order.	Before 9 o'clock p.m.	6 oz. of bread, and occasionally 1½ pint of gruel; if willing to work next morning for 1½ hour, the same allowance as for supper.	Breaking stones.
Pocklington		From 4 to 9 o'clock p.m.	None	None.
Sculcoates	All destitute wayfarers are received, and are washed and cleansed in a bath on their admission.	From 4 to 8 or 9 o'clock, as they apply.	5 oz. of bread for adults, 4 oz. of bread for children, for supper and breakfast, and milk, soup, or gruel, as the case may be.	Able-bodied men are set to break stones for 2 to 3 hours the following morning.
Skirlaugh		8 in winter and 9 in summer.	6 oz. of bread and a pint of oatmeal porridge.	None.
York	As vagrants, so called, are supplied with lodging for one night in a detached house in York called the "Vagrant Office," under the charge of the guardians. Casual poor of this description do not, in York, avail themselves of accommodation in the workhouse, but 5,416 persons did so in the vagrant office last year.			
YORK (NORTH RIDING):				
Bedale	There are no special regulations; the master of the workhouse has a general discretionary power as to relief; but the police officers at Bedale, Exelby, and Washam are assistant relieving officers for vagrants, without salary, and they examine all vagrants, and give tickets for lodgings, and for food when necessary.	From March to September, up to 9 p.m.; from September to March, up to 8 p.m.	All females have ½ lb. of bread given at supper and breakfast, and all old and infirm males the same; children have 5 oz. of bread each.	None.
Easingwold	There are no defined regulations; the casual poor apply to the police inspector, by whom they are searched and examined, and their names and other particulars are entered in a book kept by this officer; such persons as are considered proper applicants, and destitute, are furnished with a ticket of admission into the vagrant wards at the union workhouse.	The usual hour is from 4 to 8 p.m. in winter, and 6 to 10 p.m. in summer.	1 pint of oatmeal gruel and ½ lb. of bread is given to those who are directed by the police inspector to be relieved with food; but in some instances, when the vagrants are found to have food in their possession, the officer directs such to be relieved with lodgings only.	The order for task of work prescribes 1 hour before breakfast and 2 hours afterwards in breaking stones in the yard behind the workhouse, but this task is seldom enforced, and the vagrants are discharged by 8 or 9 o'clock the following morning.
Guisborough	No vagrant, wayfarer or wanderer admitted into the workhouse after the hours of 9 o'clock at night, in the summer months, and 8 o'clock at night, in the winter months (except in urgent cases).		6 oz. of bread and 1 pint of milk and oatmeal, according to the urgency of the case.	None.
Helmsley	A police constable is appointed assistant relieving officer for vagrants and casual poor, to whom he grants tickets of admission for a night's lodging in the vagrant wards of the workhouse.	At all hours	None, unless the applicants are sick, when they are admitted into the workhouse on the ordinary diet.	None.

COUNTY and UNION.	Regulations in force in the Union as to the Reception and Relief of Casual Poor in the Workhouse. 1.	Hour of Admission. 2.	Amount and Nature of Food given. 3.	Work exacted in Return. 4.
YORK (North Riding)—*continued.*				
Kirkby Moorside -	-- There are no written regulations in force in this union. They are, after procuring a ticket from the police officer, admitted into the ward appropriated for them, and given a night's lodging.	Whenever they come -	None - - - -	None.
Leyburn - - -	-- The master of the workhouse sets every adult male person, not suffering under any temporary or permanent infirmity of body, being an occasional poor person who shall be relieved in the workhouse, in return for the food and lodging afforded to such person, to perform the following task of work, that is to say, to pound half a bushel of stone, to pass through a grate provided by the guardians for that purpose; provided that no such person shall be detained against his will for the performance of such task of work, for any time exceeding four hours from the hour of breakfast on the morning next after admission; and provided also that such amount of work shall not be required from any person to whose age, strength and capacity it shall appear not to be suited.	No particular hour is fixed	-- 8 oz. of bread are given to each person for supper, and the same quantity for breakfast. The allowance for breakfast is withheld from the able-bodied male adults, except on Sundays, if they refuse to do the work required of them in return.	*See* Col. 1.
Bainbridge - -	-- In consequence of the population of this union being so very thin, it has not been found necessary to make any special arrangements for the reception of casual poor in the workhouse; such are relieved by each separate guardian in his own township, and made a charge on the common fund.			
Malton - - -	-- No special regulation. Such casual poor as are ordered to the workhouse are admitted under, and subject to the rules and regulations as applicable to ordinary paupers.			
Northallerton - -	No specified regulations - - - - -	-- Until 10 p.m. in summer, and 9 p.m. in winter.	-- Generally bread and porridge, but this is left to the discretion of the master.	None.
Pickering - -	-- No casual poor are received into the workhouse; they are provided with lodgings at the common lodging houses.			
Reeth - - -	- - - - - - - - - - -	At 6 p.m. - - -	-- Supper, 1 pint of gruel and 7 oz. of bread; breakfast, 16 oz. of oatmeal pottage, and ½ pint of new milk.	-- To break 4 bushels of stones.
Richmond - -	-- The master of the workhouse sets every male adult person not suffering under any temporary or permanent infirmity of body, being an occasional poor person who shall be relieved in the workhouse, in return for the food and lodging afforded to such person, to work; provided that no person shall be detained against his will for the performance of such work, for any time exceeding four hours from the hour of breakfast, on the morning next after admission; and provided also that such amount of work shall not be required from any person to whose age, strength, and capacity it shall appear not to be suited.	At any time - - -	-- 1 lb. of hasty pudding, with milk, or ½ lb. of bread, for breakfast; children are provided with food suitable to their years, for supper and breakfast.	-- Males (adults) to break 2 cwt. of stones.
Scarborough -	-- All casual poor which apply at the workhouse are admitted to the vagrant wards, according to sex.	-- Between the hours of 6 and 8 o'clock; at a later hour if application be made.	-- 6 oz. of bread to each person.	-- The able-bodied males are required to break stones, according to the time of admission.
Stokesley - - -	-- There are no written regulations for receiving and relieving casual poor, but the workhouse master has authority to give them a night's lodging in the vagrant ward, either on the production of an order from the relieving officer, or upon personal application.	From 4 o'clock to 9 p.m. -	-- None, except in cases of illness.	None.
Thirsk - - -	- - - - - - - - - - -	From 6 to 8 o'clock p.m. -	None - - - -	None.
Whitby - - -	None - - - - - - - - -	7 to 9 p.m. - - -	Bread - - - -	None.
YORK (West Riding):				
Barnsley - - -	-- Mr. Birbeck Forrest, police officer, is appointed assistant relieving officer of vagrants, with power to admit or refuse, as in his judgment might appear desirable.	-- All hours of the day and night.	-- Males (adult), 7 oz. of bread, with 1½ pint of milk porridge, or tea; females, 6 oz. of bread, with 1½ pint of milk porridge, or tea; children, same diet; amount according to age.	-- Males, stone-breaking or pumping; females, cleaning their own wards.
Bramley - - -	No order in force in this union.	—	—	—

COUNTY and UNION.	Regulations in force in the Union as to the Reception and Relief of Casual Poor in the Workhouse. 1.	Hour of Admission. 2.	Amount and Nature of Food given. 3.	Work exacted in Return. 4.
YORK (West Riding)—*continued.*				
Bradford	-- No regulations except those as to the hours of admission, diet and nature of work as given herewith.	-- 5 to 10 o'clock p.m., and after, should the house be closed.	-- 1½ pint of meal porridge and ½ pint of milk.	Stone-breaking.
Bierley, North	-- The workhouse master admits to the vagrant ward any really destitute wayfarer making application for a lodging for the night; but the number of applicants are so few, that it has not been thought necessary to prepare a code of regulations.	-- No hour is fixed, but not before the day is far advanced.	-- No food is given except the person is sick, or in the case of young children, then the usual breakfast of oatmeal porridge, unless by order of the medical officer.	No work is exacted.
Dewsbury	-- The master of the workhouse sets every adult male person, not suffering under any temporary or permanent infirmity of body, being an occasional poor person who shall be relieved in the workhouse, in return for the food and lodging afforded to such person, to perform the following task of work (that is to say), to break 5 cwt. of dross or scoria, in such a manner as that the same, when broken, will pass through a two-inch riddle.	From 7 a.m. to 9 p.m.	-- 1 pint of milk porridge and 5 oz. of bread to supper and breakfast.	-- Answered in No. 1 question.
Doncaster	1. That all wayfarers and wanderers applying for admission to the workhouse be strictly interrogated as to their condition and circumstances, and carefully searched. 2. That admission be refused to all such persons as may appear able to provide for themselves, but that those found to be destitute shall be admitted, and without any order or ticket for that purpose. 3. That on admission they shall be well washed in a bath, at 82 degrees of heat, except the medical officer shall in any particular case otherwise direct. 4. That there shall be allowed for each person 6 oz. of bread and a pint of milk porridge for supper, and the like provisions for breakfast. 5. That the night room be provided with sleeping boards, furnished with rugs, blankets, and plenty of clean straw. 6. That no such persons, after admission, be allowed to leave the workhouse until 11 o'clock on the following day, unless he or she has performed the prescribed task of work. 7. Every such male and female adult person to have a task of work equivalent to four hours' labour, to be done at such times and in such manner as the master in his discretion may direct, but so as no one be detained for the performance of the task of work for any time exceeding four hours, nor beyond 11 o'clock, from the hour of breakfast in the morning succeeding the admission of such person into the workhouse. 8. That the task of work to be performed by every adult male wayfarer or wanderer, not suffering under any temporary or permanent infirmity of body, shall be the breaking of ¼ yard of boulder stones, the like measure of ganister, or ½ yard of Hexthorpe stone, the same to be subject to, and superintended by the master of the workhouse, with discretionary power in him to dispense in any case with such work, or any part of it, for urgent and proper cause, reporting thereon to the guardians at their next meeting. That every adult female wayfarer or wanderer, not suffering under any temporary or permanent infirmity of body, shall make the beds in, and clean out the wayfarers' and wanderers' wards, and the offices and yards connected therewith, or, at the discretion of the master, be employed in picking 4 lbs. of junk into oakum. 9. That all applications for admission be entered in the vagrants' admission and discharge book, and that the same be produced weekly to the visiting committee.	No specified hour	-- 6 oz. of bread and 1 pint of milk porridge for supper, and the like for breakfast.	-- Males, the breaking of ¼ yard of boulder stones, the like measure of ganister, or ½ yard of Hexthorpe stone; females, the making of the beds in, and cleaning out of the wayfarers' and wanderers' wards, and the offices and yards connected therewith, or in picking 4 lbs. of junk.
Ecclesall Bierlow	No special rules	From 5 to 9 o'clock p.m.	-- Adult males, ½ lb. of bread each, morning and evening, and when set to work, 1½ pint of milk porridge in addition; females and children, ½ lb. of bread each, and 1 pint of porridge or tea.	-- If porridge is given, adult males are required to work for two hours at breaking stone or ganister.
Goole	-- There are not any special regulations in this union as to the casual poor; the master, according to the order of the Board of Guardians, receives the casual poor into the vagrant ward for the night, and gives them breakfast in the morning.	Up to 9 o'clock p.m.	-- 7 oz. of bread and 1½ pint of gruel (consisting of oatmeal flour and milk) for breakfast.	-- One hour at the hand corn mills.
Halifax	-- All vagrants applying for relief shall be relieved, if possible, within the walls of the workhouse; and that to the master of the workhouse shall be left the power of admitting or refusing the admission of vagrants and tramps who have not received an order from a relieving officer, and that relief be given to vagrants upon the following terms: subjection to the bath, upon the same principle as is acted upon with regard to the other inmates of the workhouse; the temperature of the bath to be under the regulation of the medical officer. All persons applying for a night's shelter having 3*d.* and upwards upon them, are refused. All able-bodied men not labouring under any infirmity of body or mind are refused admission. These conditions are communicated to each applicant before admission into the vagrant wards.	-- From 5 o'clock p.m. in winter, and 7 o'clock p.m. in summer until 9 o'clock p.m.	1 pint of porridge.	-- Not exceeding four hours' dross breaking; quantity to be broken by each about 5 cwt., being increased or decreased according to circumstances; the women are not required to work, nor those men who may be incapacitated through sickness.

COUNTY and UNION.	Regulations in force in the Union as to the Reception and Relief of Casual Poor in the Workhouse. 1.	Hour of Admission. 2.	Amount and Nature of Food given. 3.	Work exacted in Return. 4.
YORK (West Riding)—*continued.*				
Hemsworth	The master of the workhouse sets every adult person not suffering under any temporary or permanent infirmity of body, being an occasional poor person who shall be relieved in the workhouse, in return for the food and lodging afforded to such person, to perform the following task of work; viz., every such person, being a male, to break 5 cwt. of dross, so that the same when broken will pass through a 2-inch riddle; and every such person, being a female, to assist in cleansing the wards; provided that no such person shall be detained against his or her will for the performance of such task-work, for any time exceeding four hours from the hour of breakfast on the morning next after admission; and provided also, that such amount of work shall not be required from any person to whose age, strength, and capacity it shall appear not to be suited.	From about 6 to 8	Supper; men, 7 oz. of bread and 1½ pint of oatmeal porridge. Women, 6 oz. of bread and 1 pint of oatmeal porridge. Breakfast; men and women, the same as for supper.	No dross having been obtained, the men are employed for two hours in digging in the garden, pumping water, or removing earth; the women in cleansing the wards.
Holbeck	Being a single township, and in the immediate vicinity of Leeds, no cases of casual poor have occurred for several years.			
Huddersfield	No special regulations	6 to 10 p.m.	None, except in cases of emergency, and then according to circumstances.	None.
Hunslet	There are no vagrant wards at the workhouse at present, and consequently no casual poor admitted, and no regulations.	None	None	None.
Keighley		Summer, from 6 a.m. to 9 p.m.; winter, from 7 a.m. to 8 p.m.	1 pint of porridge and 1 gill of milk.	Stone-breaking for two hours.
Knaresborough	No special order in force	6 to 9 p.m.; women with children on arrival, and the other classes also, when it is wet or stormy weather.	About 6 oz. of bread, and 1½ pint of rice milk; in the morning, the same quantity of milk porridge, with bread.	The males are required to pump water for supplying the vagrant wards, water-closets, and baths.
Leeds	6 oz. of bread are allowed each adult vagrant night and morning, and 4 oz. of bread for each child, night and morning; the vagrants are employed two hours, under the superintendence of the test-master; a quart of milk, with a gallon of hot water and salt mixed therewith, and each vagrant is supplied with a gill of such milk and water, night and morning.	6 to 10 p.m. daily, and earlier or later in case of necessity.	*See* Col. 1	Adult male vagrants are required to either grind 30 lbs. of wheat, or open 1 stone of old ropes, according to their ability; adult female vagrants are required either to make beds, and clean the vagrant wards, or to open 1 stone of old ropes; children under 16 assist in the above work, according to their ability.
Ouseburn, Great	No specific regulations	None	Bread, and oatmeal porridge; the quantity according to the circumstances of the case; no specified quantity.	None.
Carlton Incorporation	None	No casual poor admitted.	——	——
Pateley Bridge	No casual paupers admitted to the workhouse.	——	——	——
Penistone		6 p.m.	No supper; 4 oz. of bread and 1 pint of porridge for breakfast.	None; no order for work has been issued for this union.
Pontefract	None. In consequence of the union workhouse being now in course of erection.			——
Preston, Great, Incorporation.		None admitted.	——	——
Ripon	All vagrants who apply for a night's lodging are properly searched upon their admission, and the professed mendicants are occasionally bathed in tepid water.	5 until 9 p.m.	6 oz. of bread, and 1½ pint of milk porridge to every adult person.	Every male person to break stones for three hours, and every female person to pick or tease cocoa-nut fibre for three hours.
Rotherham		6 to 9 p.m.	Able-bodied men, none; women and children, 6 oz. of bread and 1 pint of porridge.	None.

COUNTY and UNION.	Regulations in force in the Union as to the Reception and Relief of Casual Poor in the Workhouse. 1.	Hour of Admission. 2.	Amount and Nature of Food given. 3.	Work exacted in Return. 4.
YORK (West Riding)—*continued.*				
Saddleworth	None admitted, being otherwise provided for	None	None	None.
Sedbergh	-- No casual poor are admitted at our union workhouse, and there are no vagrant wards.	—	—	—
Selby	No specific regulations	At all hours	-- The ordinary diet of the house; if remaining for one night only, then 6 oz. of bread at night, and 6 oz. in the morning.	-- Males; stone breaking, teasing oakum, and gardening. Females; knitting, sewing, washing and cleaning.
Settle	-- No regulations in force in this union issued by the guardians.	At any hour	-- 1 pint of oatmeal porridge, night and morning.	-- ½ yard of stone to be broken in the case of able-bodied men.
Sheffield	-- No special regulations in force in this union; the casual poor, or vagrant wards, are entered without passing through the lodge of the workhouse, so that the class of poor referred to are not admitted into the workhouse.	-- No hour fixed; it is expected that applications for lodgings by casual poor will be made before 8 or 9 o'clock, but if afterwards, they are generally admitted.	-- 6 oz. of bread for supper and breakfast, and 1½ pint of porridge; those who are not in before 9 o'clock in the evening, do not then get the porridge.	-- To pick ½ lb. of oakum.
Skipton	-- All vagrants, before entering, to be bathed, and their clothes searched, and to have a supper and bed; all money found on them applied to the common fund; the able-bodied vagrants are required to break a certain quantity of stones before leaving the house in the morning, and in case of refusal to be taken before the magistrates	From 6 to 9 p.m.	-- 1½ pint of oatmeal porridge and milk, or 1½ pint of soup, with 4 oz. of bread.	-- Breaking stones for four hours.
Barwick-in-Elmet	No casual poor admitted.	—	—	—
Tadcaster	- - - - - - - - -	7 to 8 p.m.	-- Lodging only is provided; no food is given, and no work exacted.	—
Thorne	-- The master of the workhouse sets every adult person not suffering under any temporary or permanent infirmity of body, being an occasional poor person who shall be relieved in the workhouse, in return for the food and lodging afforded to such person, to perform the following task of work; (that is to say)—Each male to turn the grindstone for three hours, or break stones for the same time, at the discretion of the master of the workhouse; and each female to work for three hours at such work as the master of the workhouse, in his discretion, may think proper to order; provided that no such person shall be detained against his or her will for the performance of such task of work for any time exceeding three hours from the hour of breakfast in the morning next after admission; and provided also that such amount of work shall not be required from any person to whose age, strength, and capacity it shall appear not to be suited.	Not limited	-- Adult males are allowed 7 oz., and females 6 oz. of bread, together with 1½ pint of gruel, each, for supper, and for breakfast.	-- Males are required to break stones for three hours, and females to clean the vagrant wards.
Wakefield	No special regulations	6 to 9 p.m.	-- The fragments left from the meals of the inmates of the workhouse are divided amongst the casual poor.	None.
Wetherby	-- No resolution has yet been passed by this Board.	—	—	—
Wharfedale	There is no workhouse for this union.	—	—	—
Wortley	- - - - - - - - -	6 p.m.	-- Men, 7 oz. of bread and 1½ pint of porridge; women, 6 oz. of bread and 1½ pint of porridge, for breakfast; no supper.	-- Two hours' work, breaking cinders.
WALES:				
ANGLESEY:				
Anglesey	No workhouse.	—	—	—
Holyhead	No workhouse.	—	—	—

COUNTY and UNION.	Regulations in force in the Union as to the Reception and Relief of Casual Poor in the Workhouse. 1.	Hour of Admission. 2.	Amount and Nature of Food given. 3.	Work exacted in in Return. 4.
BRECKNOCK:				
Brecknock	Whenever vagrants are received into the workhouse they are kept entirely separate from the other inmates, and relieved the same as the inmates according to the diet of the day of admission, and every attention paid them in case of illness as if they were inmates.	8 o'clock in the evening	Breakfast: — Each morning in the week 7 oz. of bread, 1½ pint of gruel. Supper:—Sunday, 7 oz of bread, 1½ pint of broth; Monday, 14 oz. of rice pudding; Tuesday, 7 oz. of bread, 1½ oz of cheese; Wednesday, 7 oz of bread, 1½ pint of broth; Thursday, 14 oz. of oatmeal pudding, 1 pint of milk; Friday, 7 oz. of bread, 1½ pint of broth; Saturday, 7 oz. of bread, 1½ oz. of cheese. Each person is served with two meals a day, viz., supper and breakfast.	Breaking stones for two or three hours, according to the length of the days, each man being tasked with a certain quantity of work, according to his strength and age.
Builth	None.	—	—	—
Crickhowell	Vagrants are required to do a task of work in the morning, or leave without breakfast.	9 o'clock p. m. latest	6 oz. of bread at night for supper, and 6 oz. of bread in the morning for breakfast, with broth or gruel.	Wheeling coal or any other labour the master requires done, for two hours, 6 to 8 a. m.
Hay	Casual poor are not admitted into this workhouse.	—	—	—
CARDIGAN:				
Aberayron		From 7 a. m. to 9 p. m.	8 oz. of bread and 2 oz. of cheese for supper; 8 oz of bread and 1½ pint of gruel for breakfast.	To crack 1 bushel of stones.
Aberystwyth	There are no regulations	Up to 8 p. m.	No food is given	No work is done.
Cardigan	Casual poor or vagrants are not received into the workhouse; they are lodged in the town by the relieving officer, the workhouse being about two miles distance. Some are lodged in the police station by arrangement with the Board of Guardians.			None.
Lampeter	No workhouse.	—	—	—
Tregaron	No workhouse.	—	—	—
CARMARTHEN:				
Carmarthen	On being admitted into the workhouse they are placed in the vagrant ward, where bed and bedding are provided for them.	Any time before 9 p. m.	7 oz. of bread, and 1½ pint of gruel and 1½ oz. of cheese, alternately, for supper; 7 oz. of bread and 1½ pint of gruel for breakfast.	Breaking stones.
Llanelly	None	All hours	14 oz. of bread for breakfast, and 3 pints of gruel for supper.	Three hours' manual labour in the morning before breakfast; if in time, one hour's work before supper.
Llandilofawr	Every adult male able person to bruise, after breakfast, 4 bushels of stone of the proper size and dimensions, and in case there should be in the workhouse at the same time three or more such persons that they shall be set to grind corn in a mill for 3½ hours before they leave, in lieu of cracking stones.	From 6 a. m. to 8 p. m., except on special occasions, when they are admitted at a later hour.	8 oz of bread and 2 oz. of cheese for supper, and the same for breakfast, with 1½ pint of gruel.	*See* Col. 1.
Llandovery		8 o'clock p. m.	Supper, 8 oz. of bread and 1½ oz. of cheese; breakfast, 8 oz. of bread and 1½ pint of gruel.	Breaking 4 bushels of stones, or cut and chop 168 lbs. of firewood.
Newcastle-in-Emlyn	The master sets to work every adult person not suffering under temporary or permanent infirmity of body, being an occasional poor person who shall be relieved in the workhouse, for the food and lodging afforded to such person; provided that no such person shall be detained against his will for the performance of such task of work for more than four hours from the hour of breakfast on the morning after admission; and provided, that such amount of work shall not be required from any person to whose strength and capacity it shall appear not to be suited.	None fixed by the guardians; they come at all hours from 5 p.m., the master being obliged often to rise from bed at late hours.	Supper and breakfast; 7 oz. of barley bread and 1¼ pint of gruel at each meal.	For a strong hale person, to break 1 bushel of hard stones. A slender and delicate person, to break ¾ bushel of hard stones. Lads above the age of 12 and under 16, to break ½ bushel of hard stones, or, at the option of the master, each class to work 1½ hour in the garden.

COUNTY and UNION.	Regulations in force in the Union as to the Reception and Relief of Casual Poor in the Workhouse. 1.	Hour of Admission. 2.	Amount and Nature of Food given. 3.	Work exacted in Return. 4.
CARNARVON:				
Bangor and Beaumaris	The master of the workhouse sets every adult person, not suffering under any temporary or permanent infirmity of body, being an occasional poor person, who shall be relieved in the workhouse, in return for the food and lodging afforded to such person, to perform the following task of work (that is to say):—Males, to be employed for three hours at the pump, or to pick 1 lb. of cocoa-nut fibre or oakum; females, to be employed in picking 1 lb. of cocoa-nut fibre or oakum; provided that no such person shall be detained against his or her will for the performance of such task of work for any time exceeding four hours from the hour of breakfast on the morning next after admission; and provided also that such amount of work shall not be required from any person to whose age, strength, and capacity it shall appear not to be suited. Any such person as above who shall, while in such workhouse, refuse or neglect to perform such task of work suited to the age, strength, and capacity of such person, will be deemed an idle and disorderly person, and be liable to be imprisoned in the house of correction, with hard labour, for one calendar month.	At all hours	Supper, 5 oz. of bread and 1½ pint of broth; breakfast, 5 oz. of bread and 1½ pint of porridge.	None.
Carnarvon	None	At all hours	The same as the ordinary inmates, viz., for supper, every alternate night, 8 oz. of bread and 1½ pint of broth; and on the other nights, 6 oz. of bread and 2 oz of cheese; for breakfast, every alternate morning, 8 oz. of bread and 1½ pint of milk porridge; and on the other mornings, 6 oz. of bread and 1½ pint of milk porridge.	Pumping water for two hours, or picking ½ lb of oakum.
Conway	None.	——	——	——
Pwllheli	They are received into separate wards from the other inmates; most generally supplied with warm water to wash their feet, &c., if the stay is only for one night. If the weather be cold or wet, they get fire in the room.	From 7 a.m. to 10 p.m., or after in cases of urgency.	Supper on Wednesdays, 7 oz. of bread, and 1 pint of milk; breakfast on Thursdays, 7 oz. of bread and 1½ pint of good gruel; the same for every other day; except suppers on Thursdays, Saturdays, Sundays, and Tuesdays, they get 4 oz. of oatmeal each, made into stirabout, with 1 pint of milk each.	Breaking a quantity of stones, appropriated to the strength of the person, from 8 to 10 p.m., considering they have to walk 20 miles for Carnarvon workhouse, or 18 miles for Festiniog workhouse.
DENBIGH:				
Llanrwst	The inspector of police is appointed by the Board to give tickets of admission to the workhouse for a night's lodging.	No specified time	7 oz. of bread and 1 pint of milk; one meal only.	Breaking stones.
Ruthin	Each casual poor person shall before he or she is received into the workhouse undergo an examination by the police authorities, and produce a certificate from an officer of the police force, stating that such applicant is destitute and requires relief.	From 6 to 9 o'clock	1½ pint of thick porridge on Sundays, Thursdays, and Fridays; 7 oz. of bread on Mondays, Tuesdays, Wednesdays, and Saturdays.	Four hours breaking stones, or employed in the field.
Wrexham	There are no specific regulations	6 o'clock p.m.	Males, 7 oz. of bread and 1½ pint of oatmeal porridge; females, 6 oz. of bread and 1½ pint of oatmeal porridge; children, 4 oz. of bread and 1 pint of oatmeal porridge.	Breaking stones and pumping water.
FLINT:				
Asaph, St.	The master of the workhouse sets every adult person, not suffering under any temporary or permanent infirmity of body, being an occasional poor person who shall be relieved in the workhouse, in return for the food and lodging afforded to such person, to perform the following task of work (that is to say):—Men, 3½ hours consecutively water-pumping or stone breaking; women, for the same space of time, picking fibre; provided that no such person shall be detained against his or her will for the performance of such tax of work for any time exceeding four hours from the hour of breakfast on the morning next after admission.	Any time during the day until 9 p.m.	½ lb. of bread, supper and breakfast.	*See* Col. 1.
Hawarden		From 6 to 9	7 oz. of bread in the morning.	Two hours stone breaking.
Holywell	There are no regulations except those of the Poor Law Board.	From 5 p.m. till 10 p.m.	The same as the other inmates.	Breaking two barrow loads of stones.

COUNTY and UNION.	Regulations in force in the Union as to the Reception and Relief of Casual Poor in the Workhouse. 1.	Hour of Admission. 2.	Amount and Nature of Food given. 3.	Work exacted in Return. 4.
GLAMORGAN:				
Bridgend and Cowbridge.	-- The casual poor are admitted on application to the relieving officer, who gives them an order to the master, which is countersigned by the police officer. They receive supper, lodging, and breakfast; and the able-bodied are made to work three hours.	-- At any time; no hour specified.	-- Supper and breakfast according to the dietary table in force in the workhouse.	-- Three hours' work before breakfast.
Cardiff - - -	-- All destitute wayfarers are relieved with food and lodging at the police station, where a room is provided for their reception. The only casual poor who are sent to the union workhouse are females and children, who are admitted upon the order of the relieving officer, except in cases of urgent necessity, when admission would be given by the master without such order.	At any hour of the night -	-- Usually 1 lb. of bread to each person.	-- Destitute persons, relieved by the police, are generally dismissed early in the morning, without any work being exacted; occasionally, sturdy vagrants are required to perform a task of stone-breaking, at the discretion of the police.
Gower - - -	No regulations.	——	——	——
Merthyr Tydfil - -	No casual poor admitted.	——	——	——
Neath - - -	-- There are no vagrant wards in this workhouse, and casual poor are therefore not admitted, but are lodged out of the workhouse.			
Swansea - - -	-- No special regulations. No vagrants are relieved out of the workhouse. All orders for a night's lodging are issued by an inspector of police.	Any hour - - - -	-- Usual rations of the house.	None.
Pontypridd - -	No workhouse.	——	——	——
MERIONETH:				
Bala - - - -	-- No particular regulations adopted in this union.	No prescribed time fixed -	-- According to the dietary table.	-- Breaking stones. Casual poor hardly ever come to this union.
Corwen - - -	-- Received by an order of admission from the serjeant of police, who has been appointed an assistant relieving officer for vagrants. No cold bath, nor any other treatment on their admission.	-- From 6 p.m. to 10 p.m., and sometimes after 10, according to the discretion of the master.	-- 1½ pint of thick porridge for supper, and the same quantity of milk porridge for breakfast.	None.
Dolgelly - - -	-- Casual poor (vagrants) are admitted into the workhouse by tickets, granted by the police officers, as assistant relieving officers, appointed by the guardians.	-- Not later than 8 o'clock p.m.	-- Supper, 1¾ pint of porridge, and 1 oz. of treacle; breakfast, 7 oz. of bread, 1¾ pint of sicangwyn, and 1 oz. of treacle.	-- Breaking stones, picking wool, or picking oakum.
Festiniog - - -	-- No regulations prescribed by the board of guardians.	Up to 10 o'clock p.m. -	-- 4 oz. of bread, with 1 pint of broth at night, and 4 oz. of bread, with 1½ pint of sicangwyn in the morning.	-- One hour breaking stones.
MONTGOMERY:				
Llanfyllin - - -	-- No copy of regulation in force. Casual poor are admitted by an order from the relieving officer or police officer.	Not later than 8 p.m. -	-- 6 oz. of bread and water.	Breaking stones.
Machynlleth - -	-- Casual paupers are admitted into the workhouse on the receipt of a certificate from a police officer or a relieving officer.	No fixed time - -	-- The same diet as is given to able-bodied men and women.	-- The men to break two barrows full of stones; no work is exacted from women.
Montgomery and Pool United District.	No order in existence.	——	——	——
Newtown and Llanidloes	-- No special regulations or instructions to the master of the workhouse.	Left to master's discretion	-- None, unless detained by illness.	None.
PEMBROKE:				
Haverfordwest - -	None.	——	——	——
Narberth - - -	-- The vagrants are admitted by tickets given them by the relieving officers.	Until 9 p.m. - - -	-- 7 oz. of barley bread and 1 pint of gruel for breakfast.	-- The vagrant must break a bushel of stones.
Pembroke - - -	-- None. Vagrants are not relieved in the workhouse except in cases of sickness, when they are admitted by order of the relieving officers.	Any hour, night or day -	-- As ordered by the medical officer.	None.
RADNOR:				
Knighton - - -	-- There are no casual poor relieved in the workhouse of this union, except cases of illness, when they are unable to proceed on their journey.			
Presteign - - -	No workhouse.	——	——	——
Rhayader - - -	No workhouse.	——	——	——

COPY of the REGULATIONS in force in every POOR LAW UNION in *England* as to the Reception and Relief of CASUAL POOR in the WORKHOUSES; the Hours of Admission; the Amount and Nature of Food given; and the Work exacted in return.

(*Mr. Neate.*)

Ordered, by The House of Commons, *to be Printed*, 20 *June* 1864.

[*Price* 8 *d.*]

406.

Under 8 *oz.*

RETURN to an Order of the Honourable The House of Commons, dated 11 February 1864;—*for*,

Copies "of a Minute of the Poor Law Board respecting the mode of administering Relief to the Destitute Casual Poor of the Metropolis, dated the 23d day of December 1863:"

"Of a Letter from the Poor Law Board to the Boards of Guardians of the Metropolitan Unions and Parishes, calling their attention to such Minute:"

"And, of a Letter from the Poor Law Board to same Boards of Guardians, dated the 13th day of January 1864, intimating that the Commissioner of the Metropolitan Police would be prepared to make arrangements to render the services of the Police available for aiding in the Relief of the Destitute Houseless Poor."

Poor Law Board, Whitehall, 12 February 1864.

H. FLEMING, Secretary.

Destitute Houseless Poor in the Metropolis.

Minute of the Poor Law Board.

The Poor Law Board have recently obtained, from the several Metropolitan unions and parishes, returns showing the extent of accommodation provided for destitute vagrants and wayfarers, and the numbers who either received, or who were refused, a night's lodging during the first week of each of the months of January, March, May, and August 1863.

It appears from those returns that, in the aggregate, accommodation is provided in the several Metropolitan workhouses for 997 such persons.

But the accommodation is very unequally distributed.

In some unions and parishes the provision appears to be sufficient; in others, however, it is manifestly inadequate; and the Board have reason to suppose that in the latter cases a serious and unequal burthen is, in consequence, cast upon those neighbouring unions and parishes which have incurred the expense of providing the requisite wards.

The attention of the Board, as the Guardians are aware, has, on several previous occasions, been directed to this important subject; and some years ago the Legislature, by the Act 7 & 8 Vict., c. 101, sanctioned a scheme for erecting district asylums for the reception of the wandering and casual poor of the Metropolis.

Owing to various causes, the chief of which was a want of co-operation on the part of several of the Boards of Guardians, that scheme, after an inquiry by a Committee of the House of Commons, was abandoned.

In 1858, the Poor Law Board, by a circular, again referred to the defects in the mode of administering relief to vagrants and houseless poor in the Metropolitan district, and endeavoured to induce the Boards of Guardians, by united action, to exercise the powers conferred upon them by the statute already referred to.

Since that time the Guardians, in a few instances, have provided additional accommodation, but throughout the district generally the same defects continue to prevail.

The Poor Law Board, therefore, consider it necessary at this period, when the winter is rapidly approaching, to remind those who are entrusted with the direction and administration of relief, of the nature and extent of the obligations which the law has imposed upon them.

It is a fundamental principle of the Poor Law, that every destitute person, without reference to the question of settlement or residence, is primarily entitled to relief where he is actually destitute, and it is the duty of the Guardians to see that all necessary and reasonable arrangements are made for affording to every such person the requisite relief, whether in food, clothing, medical attendance, or lodging.

To meet these requirements, the parochial authorities are empowered to raise all necessary sums by local taxation.

With respect to the vagrant and houseless poor, it is obvious that the kind of relief required, in the night at least, is not so much food and clothing as lodging.

It is unnecessary to remark, that to provide lodging for every applicant indiscriminately in this vast metropolis would encourage vagrancy and imposture of the worst description, and perpetuate all those evils which were pointed out by the Board in their Minute of the 4th of August 1848.

But the obligation upon the Guardians and their officers to afford the requisite relief to all really destitute applicants is, nevertheless, imperative, and cannot be evaded.

The next consideration, therefore, which arises, is with respect to the manner in which relief can be provided with the least liability to abuse.

In every union, or parish not comprised in a union, there should be, either in the workhouse or elsewhere, proper and sufficient wards, according to the special circumstances of the locality, for destitute wayfarers and wanderers, and means, such as the law contemplates and the Poor Law Board have frequently suggested should be provided, with the view of testing the real condition of each applicant.

In unions and parishes where the existing wards and workhouse accommodation may be insufficient, the Board consider that it is the duty of the Guardians to make such further arrangements, whether permanent or temporary, as will ensure for every wanderer and wayfarer actually destitute, and applying there for food and shelter, sufficient protection and relief for the night.

The general duties of those union officers who are responsible for the actual administration of relief may be briefly explained.

The master of a workhouse, or, in case of his absence or inability to act, the matron, is required to admit every applicant who may appear to him or her to require relief through any sudden or urgent necessity, although such applicant has not obtained an order of admission either from the Guardians, relieving officer, or overseer.

If the master and matron should be both absent from the workhouse, or incapable of performing their duties at the same time, it is the duty of the porter to admit, and place in the receiving ward, any person who may apply at the workhouse for relief under similar circumstances.

The Board have decided that the master of a workhouse within the Metropolitan district may properly admit, under the above regulations, any person who may be brought there by a police constable, and described as having been found abroad in a state of destitution, the presumption being that the applicant has been guilty of no offence that would authorise his detention in custody.

It is the duty of the relieving officer, also, in every case of sudden or urgent necessity, to relieve every destitute applicant, either by offering admission to the workhouse, or providing, so far as practicable, all such necessaries as may be actually requisite, without reference to the time of application, or to the place where the pauper has last slept.

The Board are desirous of impressing upon Boards of Guardians the importance of giving special directions to the master and matron of the workhouse, and also to the porter, that, whenever the workhouse or vagrant wards are full, they should be extremely careful to inform all applicants for admission of the residence of the relieving officer, in order that the requisite relief may be supplied by him.

Printed tickets, with the name and residence of the relieving officer, should be provided and delivered in such cases by the master, matron, or porter, to every applicant.

If the applications are likely to be very numerous, and to interfere with the ordinary duties of the relieving officer, or to require much attention from him in the night, an assistant relieving officer should be appointed to attend to these cases exclusively.

In several parts of the country, arrangements have been made with the police to undertake the duties of assistant relieving officers of vagrants, and the Board are assured that the adoption of this plan has been attended with very beneficial results.

It will be seen, from what has been already stated, that under the existing law, if properly and judiciously applied, sufficient arrangements may be made for affording relief to every destitute person, without incurring the risk of encouraging vagrancy.

The Poor Law Board having thus pointed out the requirements of the existing law, and the best means of discharging the obligations which it imposes, trust that they may rely upon the Guardians and their officers to give practical effect to this Minute.

C. P. Villiers, President.

Poor Law Board, Whitehall,
23 December 1863.

DESTITUTE CASUAL POOR.

Poor Law Board, Whitehall,
23 December 1863.

Sir,

I AM directed by the Poor Law Board to bring under the notice of the Guardians a Minute of the Board with respect to the mode of administering relief to the destitute casual poor of the Metropolis; and to request that the Guardians will give their careful attention to the subject.

It is important that copies of the Minute should be placed in the hands of the master and porter of the workhouse, and of the relieving officers; for which purpose a supply is herewith sent.

I am, &c.
(signed) *W. G. Lumley*,
Assistant Secretary.

To the Clerk of the Guardians.

Poor Law Board, Whitehall (S.W.),
13 January 1864.

Sir,

I AM directed by the Poor Law Board to inform you that the President of the Board has communicated with the Commissioner of the Metropolitan Police, and has brought under his notice the Board's Minute of the 23d ultimo, relative to the destitute houseless poor in the Metropolis, and, more particularly, the following sentence in the circular adverted to, viz.:—"In several parts of the country arrangements have been made with the police to undertake the duties of assistant relieving officers of vagrants, and the Board are assured that the adoption of this plan has been attended with very beneficial results."

I am further directed to inform you that the Commissioner of the Metropolitan Police will be glad to make arrangements to render the services of the police force available for aiding the union and parochial authorities in supplying immediate relief to the destitute houseless poor in the Metropolis should the Guardians feel disposed to adopt this system of administering casual relief.

The President considers it very important at the present time that the Guardians should give this subject their immediate consideration, and, if requisite, make such arrangements as will secure the valuable service of the police force in the performance of the duties of assistant relieving officers.

I am, &c.
(signed) *C. Gilpin*,
Secretary.

To the Clerk to the
Board of Guardians of the

CASUAL POOR (METROPOLIS).

COPIES of a MINUTE of the Poor Law Board respecting the mode of administering RELIEF to the DESTITUTE CASUAL POOR of the METROPOLIS, dated the 23d day of December 1863; of a LETTER from the Poor Law Board to the Boards of Guardians of the Metropolitan Unions and Parishes, calling their attention to such Minute, &c.

(*Mr. Hankey.*)

Ordered, by The House of Commons, *to be Printed,*
15 *February* 1864.

Under 1 *oz.*

PARISH OF BETHNAL GREEN—CHARGES AGAINST DR. MOORE, &c.

RETURN to an Order of the Honourable The House of Commons, dated 7 April 1864;—*for*,

COPIES "of the DEPOSITIONS taken before Mr. *Farnall*, Inspector of the Poor Law Board, in the Case of *Sarah Dove*, deceased, and of his REPORT thereon:"

"Of the DEPOSITIONS at the CORONER'S INQUEST in the same Case:"

"Of the DEPOSITIONS taken by Mr. *Lambert*, Inspector of the Poor Law Board, at the Official Inquiry into the Charges preferred against Dr. *Moore*, as one of the Medical Officers of the Parish of *St. Matthew, Bethnal Green*:"

"Of the REPORT of Mr. *Lambert* thereon:"

"And, of the CORRESPONDENCE which has passed with the Poor Law Board with reference to those Inquiries."

(*Lord Robert Cecil.*)

Ordered, by The House of Commons, *to be Printed*,
28 *April* 1864.

I. Charges against Dr. *Moore*, Medical Officer of the Parish of St. Matthew, Bethnal-green.—Correspondence.

II. Charges against Dr. *Moore*—Inquiry conducted by *John Lambert*, Esq., Poor Law Inspector, and his Report thereon.

III. Report of *H. B. Farnall*, Esq., Poor Law Inspector, after an Inquiry held by him touching the alleged Death of *Sarah Dove* from Starvation.

IV. Charges against Dr. *Moore*—Correspondence continued.

V. Charges against Mr. *Christey*, Relieving Officer of St. Matthew, Bethnal Green.

I.—Charges against Dr. Moore, Medical Officer of the Parish of St. Matthew, Bethnal Green.—Correspondence.

1.—Letter from the Clerk to the Guardians to the Poor Law Board.

Bethnal Green Union, Board of Guardians,
20 October 1863.

My Lords and Gentlemen,

Your Lordships have doubtless observed in the public papers of late, and particularly the "Daily Telegraph" reports of the dreadful state of Bethnal Green, and the alleged death by blood-poisoning of a child named "Ward" of Hollybush-place. The Guardians cannot help feeling grieved that so much scandal should have been brought upon the parish (as they believe unnecessarily) by one of their own medical officers, Dr. Moore. I would inform your Lordships that the conduct of Dr. Moore occupied the special attention of the guardians yesterday afternoon, when, after much consideration, the Resolution written on the other side was agreed to, which I am directed to forward to your honorable Board.

I am, &c.

The Poor Law Board, Whitehall.

(signed) *W. T. Howard.*

(Enclosure.)

Copy of Resolution.

Mr. Collins having given a notice of a motion that he should on Monday last bring under the special notice of the Board, the conduct of Dr. Moore as medical officer, he accordingly proposed the following Resolution, which was seconded by Mr. Pereira, and carried, nine votes being for the Resolution and three against:—

"That in consequence of a long-continued series of causes, this Board has lost all confidence in Dr. Moore, one of the district medical officers of the parish, and which causes embrace—neglect of patients, extraordinary claims for vaccination and extra midwifery fees, the latter being, as we are instructed, six times the per-centage of ordinary medical statistics; determined opposition to and public slander of this Board, by gross falsehoods; the getting up of unnecessary inquests for the purpose of degrading the parish, and bringing contempt on the Poor Law system by public appeals to the benevolent, and for neglecting and refusing to keep his books as ordered by the Poor Law Commissioners.

"In consequence of these and other practices, which greatly tend to hinder the successful working of this Board the Poor Law Commissioners are hereby respectfully requested to sanction the dismissal of Dr. Moore from his office." It was also resolved, "That Dr. Moore's medical book be impounded."

2.—Letter from the Poor Law Board to the Clerk to the Guardians.

Poor Law Board, Whitehall, S.W.,
Sir, 27 October 1863.

I am directed by the Poor Law Board to acknowledge the receipt of your letter of the 20th instant, transmitting a copy of a Resolution which has been passed by the Guardians of the Parish of St. Matthew, Bethnal Green, requesting that the Board will, under the circumstances therein mentioned, remove Dr. Moore from his office of medical officer of the parish.

The Board request that they may be furnished with more specific information as to the case referred to in your letter, and as to the connexion of Dr. Moore with it. The Board also request that the cases may be specified on which the Guardians ground their charges against Dr. Moore of,—

1. Neglect of his patients.

2. Making extraordinary claims for vaccination and extra medical fees.

3. Determined opposition to, and public slander of, the Guardians.

4. Getting up unnecessary inquests for the purpose of degrading the parish, and bringing contempt on the Poor Law system by public appeals to the benevolent.

5. Neglecting and refusing to keep his books as ordered by the Poor Law Commissioners.

Upon receiving this information the Board will consider the course which it may be necessary to pursue, namely, either to communicate with Dr. Moore, or at once to direct an official inquiry into the charges preferred against him.

I am, &c.
W. T. Howard, Esq., (signed) *H. Fleming*,
Clerk to the Guardians of the Parish of Secretary.
St. Matthew, Bethnal Green.

3.—Letter from the Poor Law Board to the Clerk to the Guardians.

Poor Law Board, Whitehall, S.W.,
Sir, 18 November 1863.

I am directed by the Poor Law Board to call attention to the letter which they addressed to you on the 27th ultimo, in reference to the grounds upon which the Guardians of the Poor of the Parish of St. Matthew, Bethnal Green, have applied to the Board to remove Dr. Moore from the office of medical officer of the parish, and to request that the Board may be furnished with the information for which they applied in that communication.

I am, &c.
W. T. Howard, Esq., (signed) *C. Gilpin*,
Clerk to the Guardians of the Parish of Secretary.
St. Matthew, Bethnal Green.

4.—Letter from the Clerk to the Guardians to the Poor Law Board.

Bethnal Green Union, Board of Guardians,
My Lords and Gentlemen, 18 November 1863.

As requested by you in your's of the 27th ulto., No. 37,976 B, 1863, I herewith forward you the charges made against Dr. Moore.

I am, &c.
To the Poor Law Board, (signed) *W. T. Howard.*
Whitehall, S.W.

(Enclosure.)

CHARGES AGAINST DR. MOORE.

1st.—Neglect of Patients.

THE Guardians first charge Dr. Moore with neglect in the case of Elizabeth Mandrill, the wife of I. Mandrill; also James and Joseph Mandrill, children of the said Elizabeth Mandrill. Mrs. Mandrill states—"That about twelve months ago she was ill, and her husband obtained a medical order, which was taken to Dr. Moore about 10 o'clock in the morning. He called and saw her that afternoon between two and three o'clock, and said she was suffering from slow fever; that she was to take plenty of nourishment and keep herself warm. He did not call again until 10 days; when he attended she spoke to him about his non-attendance, when he replied, 'His money would not allow him to visit the pauper patients every day.' He did not call again for three days, when he told her she would do, and if she wanted anything further she must call upon him."

Mrs. Mandrill also makes complaint that Dr. Moore neglected her child James. She states as follows:—"That in the month of August last the said James Mandrill, aged six-and-a-half years, was taken very ill; she obtained a medical order for Dr. Moore's attendance, which she took to him about 10 o'clock, a.m.; she thinks it was on a Thursday. Dr. Moore came in the afternoon, between two and three o'clock. He did not attend the following day. Her child got worse. She thought he was dying, so she went to Dr. Moore's house and saw him; she said, 'If you please, Dr. Moore, will you come and see my little boy?' and he said he would not come. I then said 'He is so delirious I cannot keep him in bed;' he said he could not help that, the child was in no immediate danger. I then said, 'If you will not come and see him, will you give me an order for him to be taken into the workhouse?' which he did without seeing the child. Her boy did not go into the house, as he died four hours after the interview with Dr. Moore. After leaving Dr. Moore, and finding the child so bad, she went to Dr. Brotherton to ask him to come and see him, which he said he would do if she could pay him for his attendance. She did so; when he saw the child he said he could not live the night. Dr. Moore never saw the child alive."

Mrs. Mandrill also complains of the neglect of Dr. Moore respecting her son Joseph, she states:—"That about a week after the death of her child James, Joseph, aged three-and-a-half years, was taken ill: that she obtained a medical order, which she took to Dr. Moore about 10 o'clock in the morning; she thinks it was on a Tuesday. He called, between two and three o'clock in the afternoon of the same day; her boy was very ill. Dr. Moore did not call again on the Wednesday, Thursday, or Friday, but came on Saturday about three o'clock; he did not call again until that day week. Her boy continued very bad, and on the previons day (Friday) she went to Dr. Moore and said; 'My little boy is very bad, will you come and see him?' He said, 'No, not this afternoon.' I said, 'You have not seen him for a week; if you will not come and see him will you give me some medicine?' He said, 'No, I shall not.' He did not come or give medicine until the following afternoon about three o'clock. He then said her little boy was in no danger. He did not see him again alive; he died 22 hours afterwards. That when she applied to Dr. Moore for the certificate of death, he said he did not think the child would have died so soon. Dr. Moore only saw her child five times in the four weeks of his illness. She also complains that Dr. Moore will not go out to see patients at night. She once applied to him at 11 o'clock at night to see her child, but he refused, and told her he would not go out at night for anyone." Mrs. Mandrill also states she complained at the time to Mr. Christey.

The Guardians also charge Dr. Moore with neglect of patients, inasmuch as he is in the habit of employing a midwife to attend to labour cases instead of doing so himself. The following statement was made to the Board:—

Mrs. North, of No. 8, Digby Walk, attended the Board to ask whether Dr. Moore had been paid his fees for the following cases of labour, viz.,—Mrs. Hill, Mrs. Bingley, Mrs. Langton, and Mrs. Marsh. Her reason for asking was that she had attended the cases for Dr. Moore and he had refused to pay her usual charge of 2*s.* 6*d.* each. Dr. Moore stated that his reason for not paying her was that the Guardians had refused to pay him for them. Dr. Moore had orders from the Relieving Officer to attend the whole of these cases, and had sent in his certificate of delivery to the Guardians, and the fees were all allowed.

Mrs. North then made the following statement:—"That she had been in the habit of attending midwifery cases for Dr. Moore for the past eight years; sometimes the people used to bring her the orders from the parish, sometimes they were sent by Dr. Moore. After she had attended the women she used to take the papers back to Dr. Moore, and he paid her 2*s.* 6*d.* each. That she put all the above cases to bed, viz.,—Hill, Bingley, Langton, and Marsh; and delivered the women herself without Dr. Moore being there. In Bingley's case Dr. Moore was there, and said it would be necessary to use instruments, and left for the purpose of fetching them. Mrs. Bingley asked her to deliver her, which she did, not considering the instruments were required, and completed the case before Dr. Moore returned with them. Dr. Moore has also told her to deliver the women of the child and not to take away the placenta, but to cover the women up until he came, as he would not be able to claim his fee from the Guardians; she would never do so, as she believed it would endanger the patient's life. She has attended most of Dr. Moore's cases at Twigg Folly; Dr. Moore would generally call to see the women the next day; she attended the child for a week afterwards.

2dly.—Complaint: Making Extraordinary Claims for Vaccination and Extra Medical Fees.

THE complaint of the Guardians on the first of these charges is that, in 1861, the Vaccination had increased to such large extent the Guardians in February of that year requested Mr. Wright, who was then acting as assistant relieving officer, to make a house to house visitation of all cases reported to have been vaccinated during the previous quarter. Mr. Wright reported that he was unable to find 47 of Dr. Moore's cases at the addresses given by that gentleman. The guardians wrote to Dr. Moore upon the subject, when he applied for time, and stated he would be able to point out the cases himself; some weeks, however, elapsed, and Dr. Moore failing to find any of them, the Board refused to pay him, and struck them out of his bill accordingly; they also cautioned Dr. Moore to be more careful in future, stating that should such a thing occur again they would have to suspend him and report him to the Poor Law Board.

The Guardians' complaint as to the second of these charges is as follows: That in their opinion Dr. Moore claims 40*s.* for many cases of labour where only 10*s.* should be charged. A return of his midwifery cases for the last two years is herewith sent, from which it will be seen, from the average, that one in every four cases attended by Dr. Moore is charged as a difficult one, with the fee of 40*s.* It is believed that no statistics can be produced approaching this. On the accompanying paper is also sent an extract of the "Lancet" of the 29th March 1862, containing midwifery statistics sent by Mr. Powell, the resident accoucheur of the London Hospital, which return was sent by that gentleman in reply to Dr. Moore's letter of the previous week.

4thly.—Charge: Getting up unnecessary Inquests for the purpose of degrading the Parish, and bringing Contempt on the Poor Law System by Public Appeals to the Benevolent.

The Guardians are of opinion that an inquest held upon an old woman named Bramston was wholly unnecessary, as Dr. Moore had been in constant attendance upon her for nearly two months prior to her death; they are also of opinion that the inquest held on the child Ward of Hollybush-place, and who is stated to have died from blood-poisoning, was unnecessary, inasmuch as Dr. Brotherton, who attended the child for Dr. Moore, was willing and now is willing to give a certificate that the child died from natural causes, viz., scarlet fever. That Dr. Moore himself had originally returned the case as scarlatina, but has since altered the entry by erasure; the original entry is still visible with the aid of a magnifying glass.

The guardians consider that Dr. Moore brings contempt on the Poor Law system by public appeals to the benevolent, by making appeals in the public papers. Your Honourable Board is referred to the letter written by Dr. Moore to the "Times" of the 28th January 1862, a copy of which is herewith sent. The guardians consider that Dr. Moore should in the first instance have applied to the Board for what he considered necessary for the poor woman, as he was attending her pursuant to a medical order, and not as a private patient. The Poor Law Board is also informed that although Dr. Moore received about 200*l.* from public donations, he charged the Board the fee of 3*l.* for setting the leg; and although that gentleman admitted a few weeks ago that he still had upwards of 60*l.* in hand, he has thought fit to again appeal to the public in the case of Ward, and also for sick poor generally, as will be seen by letters written to the "Daily Telegraph," and other papers, and sent herewith.

Attention is also drawn to the letter which appeared in the "Daily Telegraph" (herewith sent) headed "Dwellings of the Poor." The guardians consider the whole contents of the letter, such as would bring degradation on the parish and Poor Law System generally, and such as no person holding an office under the Board of Guardians is justified in writing. Attention is also drawn to a letter sent by Dr. Moore to the "Star," of the 21st October 1863, headed "Homes of the Bethnal Green Poor;" and particularly to the following statements:—"Permit me to say in reference to the statements and charges made against me by the Board of Guardians, and reported in your paper of this day, that they are audacious and malignant falsehoods." Again, he states, "But these midwifery orders, one of which I enclose, are a perfect trap for the medical officer." Again, he states, "I was also refused by the Guardians the use of the bath room, to expedite the cure of chronic skin and rheumatic cases, on the ground that my application was merely to save my time and physic." Dr. Moore ends this letter as follows: "Another opportunity will most probably arise in a court of law that will show these unblushing and mendacious slanderers (meaning the Guardians) that I am not to be misrepresented and slandered with impunity."

It is submitted that such a letter sent to a public paper by any officer of the Board of Guardians is wholly unjustifiable. And as Dr. Moore has thought fit to state the Guardians refused the bath on the ground that his application was to save his time and physic, a copy of the minute is herewith sent:—

Copy of Minute Book, Monday, 16th December 1861.

"Mr. Moore attended the Board, and requested to have permission to use the baths for the out-door poor. After due consideration, it was thought that it would interfere with

with the arrangements of the House, and clerk was directed to write Dr. Moore accordingly."

Attention is now directed to the evidence given by Dr. Moore at an inquest held by Mr. Humphreys on the body of the child Ward. He there states, "When he held the unpaid office of Sanitary Inspector, three years ago, the parish authorities complained and got rid of him on the ground that they would not be continually troubled with his reports on the Sanitary Condition of the Parish." This statement, the guardians inform the Honourable Poor Law Board, is without the least particle of truth.

5thly.—Neglecting and refusing to keep his Books as ordered by the Poor Law Board.

The guardians have many times requested Dr. Moore to enter attendances in red ink, when any other person but himself attends to pauper patients. He never, however, attended to these instructions; the following Resolution was passed:—

Copy from Minute Book, 4 March 1861.

Medical Officers' Books.

It having appeared that several of the medical officers had been attending the pauper patients by deputy, and had not entered such attendances in red ink, according to the rules, clerk was directed to write and request them in future to attend to this rule.

The following Letter was accordingly sent to each medical officer, 7 March 1861.

Sir,

I am directed by the Board of Guardians to request, that, in future, when attendance on a patient is given by a substitute, or other person than yourself, you will enter such attendance in red ink, according to the rules of the Poor Law Board.

Notwithstanding which, Dr. Moore has to the present time neglected and refused to attend to the rule in question. In the cases of the women Hill, Bingley, Langton, and Marsh, the entries in the Medical Relief Book are in black ink, although they were attended by the midwife North; also when attendance was made on the child of a man named Butterfield, and also the child Ward, by Mr. Brotherton; the whole attendances are entered in black ink, as if Dr. Moore had himself attended.

Midwifery Return.—Dr. *Moore.*

	Ordinary Cases.	Extra Cases.
1861.		
Christmas - - - -	20	5
1862.		
Lady Day - - - -	26	
Midsummer - - - -	8	
Michaelmas - - - -	12	
Christmas - - - -	13	
1863.		
Lady Day - - - -	19	9
Midsummer - - - -	11	1
Michaelmas - - - -	13	2
Total - - -	122	36

From the "Times" Newspaper of January 28th 1862.

Case of Distress.

To the Editor of the "Times."

Sir,

Knowing your readiness to give publicity to any deserving case of distress, I beg to solicit the insertion of the following painful one. This evening, I was called in haste to visit a poor woman 97 years of age, who it was stated had fallen and fractured her thigh bone. Upon my arrival, I found the poor old creature lying upon a wretched flock bed, and worn out bedstead; alongside lay her husband, blind, helpless, and apparently dying, having

having been bedridden for four years, and upwards of 80 years of age. Her entreaties were that I should not send her to the hospital, as she wished not to leave her husband, in his dying state, never having been separated for 60 years, a request I could not help acceding to, as removal would have probably caused her death, by rendering a simple fracture a compound one.

Upon inquiring how the accident was caused, I found that after attending upon her husband with refreshment and medicine, she had knelt down to pray in her hour of agony to the all-wise disposer of events; and upon arising, overcome by fatigue and emotion, missed the chair upon which she usually sat, fell backwards, and thus the result. My object in soliciting the insertion of this statement, is the hope that the benevolence that never seems to fail may enable me to get her a small bedstead and mattress, so that her sufferings may not be aggravated by the restlessness of the unconscious and dying man, and that my humble surgical efforts may have a chance of a favourable result. Any contributions sent will be thankfully acknowledged in the "Times." Should any philanthropic persons wish to be their own almoners I append the address. Mary Branston, 19, William-street, Green-street, Bethnal-green.

I have, &c.

Edward Moore, M.D., M.R.C.S., L.S.A.S.,

January 25. 15, Charles-terrace, Victoria Park.

The Habitations of the Poor.

Mr. Humphreys, the coroner for Middlesex, held an inquest on Tuesday on the body of a child 12 months old, named Sarah Wood, at the Rose Tavern, Bethnal Green.

George Ward said: The deceased was my child. I am a shoemaker, and reside at No. 10, Holly Bush-place, Bethnal Green-road. There are three rooms in the same house, each one occupied by a family. The one I rent is occupied by myself, my wife, and four children, besides the deceased; another family occupying one room consists of a man, his wife, and four children; and the remaining rooms form only part of the house, the remainder being divided by a thin wood partition. The room I rent is a lean-to garret, not fit for a dog to live in, but I am obliged to live in it, as I cannot afford to pay more than 1 *s.* 6 *d.* a week, which is what I pay for that. At the other side of the partition Mr. Mandrill and his wife and three children live in one room. Two of his children have recently died, and three children live in one room. Two of his children have recently died, and the rest of the rooms are let out to separate families. There is a cow-shed eight yards from the house, and sometimes pigs are kept, and the pigs are often killed on the premises. The privies of the houses are most offensive, and almost always inapproachable through the night soil. The cesspool opposite the door is also offensive, and the drainage bad, there being gutters on each side of the house, where the water lodges until it putrifies and gives forth offensive odours; and whenever I opened my window for fresh air there was none to be got, the smells arising up from the dungheap, drains and privies being so powerful. My child was ill nine days before its death, which took place on Saturday, the 19th September. The doctor called in soon after it was taken ill. I have another child lying ill, and at the point of death, through the same cause. I find that my children sicken, then lose their appetites, and vomit, and then get into a state of low fever, and then they die. I believe that the cause of my children's death is in inhaling an impure atmosphere. I have called and made complaints to the officer of health, and it was entered in a book, but nothing came of it.

Ellen Ward, the mother of the deceased, confirmed her husband's evidence. She said: My neighbour has lost two children within the last week or two, and I have lost one, and am in daily expectation of losing another.

Edward Moore, M.D., said: I was called upon to attend the deceased, by order of the parish, about nine days preceding the death. She as well as all the other children, to the number of four, who had died within the last five weeks, was suffering from a low state of debility. There was no specific disease, although the blood appeared to be in a state of poison. I told the parents that medicine was utterly useless unless they were taken away, as they were suffering from the impurity of the air. I attended the Mandrills two children, who died; also Mr. Butterfield's child, all of whom lived in the same court, and died in the same way. I made a post-mortem examination, and found the brain healthy, the blood being liquid and tarry; the lungs were healthy, but gorged with dark liquid blood; the heart healthy, but the blood being in a semi-putrid state. The stomach was healthy and contained milk; and the liver, intestines, and kidneys all healthy, and no marks of violence on the body. I consider the child was well nourished, and one of the finest children of its age that I ever saw. I attribute the cause of death to blood-poisoning through the inhalation of impure air. I have not had time to test the blood as to the gases it contained, but from its fluidity I consider that the gas was hydro-sulphate of ammonia. It is my firm belief that the other children have died from the same cause, as also the one which is now dying. I have attended to four similar cases in five weeks, all ending fatally. The child who is not now expected to recover may live three days, and if removed there is a possibility of its recovery.

The

The coroner told the father to go to the parish authorities from him, and request them to remove the child, and place it where the necessary means might be taken for its recovery.

Both the father and mother expressed a strong wish that the child should die at home, but gave way when they learned that the child might recover by its removal.

Dr. Moore, in answer to the foreman of the jury, said he could not tell which of the parish officers was in fault. When he held the unpaid office of Sanitary Inspector three years ago, the parish authorities complained and got rid of him, on the ground that they would not be continually troubled by his reports on the sanitary condition of the parish.

The coroner, in summing up, said that there was evidently great blame attachable to somebody. The parish should see that their officers did their duty. There was fault somewhere, and it was for them to say where.

The jury, after some consideration, returned the following special verdict:—"That the deceased came to her death by blood-poisoning, caused by the impure state of the atmosphere, and they were of opinion that the Sanitary Inspector had been guilty of great neglect of duty in not seeing to the court in question sooner, and requested the coroner to write to the parish authorities to that effect."

Homes of the Bethnal Green Poor.

To the Editor of the "Star."

Sir,

Permit me to say, in reference to the statements and charges made against me at the Bethnal Green Board of Guardians, and reported in your paper of to-day, that they are audacious and malignant falsehoods. I was not not suspended for taking fees I was not entitled to. I was suspended on a false charge of refusing to attend a case of midwifery, and it was investigated upon oath by the Poor Law Commissioner. The result was an order for my immediate reinstatement and payment in full of all claims and salary during such suspension (three months) and the payment of upwards of 100 *l.* to the gentleman who acted for me during such suspension, being about five times the amount I should have had under my contract.

The Poor Law Board have also recently decided in my favour a pecuniary claim which the guardians refused, and still refuse to pay.

The guardians also refuse to pay me for attending a dangerous case of midwifery, because they assert I continued in my attendance a few minutes after the expiration of the hour named in the order; whereas, if I had left her in the state I visited her, and she had died without assistance, which she probably would, I consider I should have been guilty of manslaughter, or more truly, murder; but the truth is, these midwifery orders, one of which I enclose, are a perfect trap for the medical officer, for if he attends beyond the time named, he loses his fee, and if he leaves the woman he becomes liable to the penalties of the criminal law.

That my entries in the Sick Relief Book are inconsistent with my evidence, I most emphatically deny, and the assertion only shows, how ignorance, combined with vindictiveness, will overshoot the mark.

The true cause of my unpopularity with the guardians is, that I have ever been active in advocating the cause of the poor committed to my charge, and protesting against and denouncing the treatment of the sick poor by the officials, whose conduct is supported by many of the Board, and to which the clergy can, and no doubt will testify, more particularly to the lying-in women. I also caused the unwholesome state of the meat supplied to the sick poor to be investigated, the facts of which were denied, although supported by one of their own Board and several other persons, one of whom is now a guardian. I also gave, before a Committee of the House of Commons, evidence very distasteful to the Board. I have also, through the liberality of the public, been the humble instrument of alleviating distress and suffering, that it would have been useless to have attempted to alleviate by application to the guardians, and for which I was highly recommended by the editor of the "Lancet," the clergy, and the local papers. I was also refused by the guardians the use of the bath-room to expedite the cure of chronic skin and rheumatic cases, on the ground that my application was merely to save my time and physic. Clothing for the convalescent sick poor has been refused upon my request to enable them to use exercise in the open air, and which I have supplied from my own or other sources, all of which matters have been from time to time reported and commented upon by such of the local press as are not under the influence of members of the Board.

That the Poor Law Board are actuated by just and benevolent feelings towards the poor, I have seen in many cases, and that their decisions upon the conduct of their officers have seldom been otherwise, we, as a body, I believe, can testify, although every unfair and powerful influence is brought to bear upon them.

I could enter upon and dilate on various other reasons why the guardians are anxious for my dismissal, and to which end they have not left out, nor will leave out, any opportunity; but I refrain, not wishing to incur the charge of egotism. Another opportunity

will most probably arise in a court of law, that will show these unblushing and mendacious slanderers that I am not to be misrepresented and slandered with impunity.

With every feeling of respect for the able, truthful, and independent articles that have appeared in your paper, advocating the best interests of those too often unable to help themselves,

Believe me, &c.
(signed) *Edward Moore*, M.D.,
M.R.C.S., Eng., L.S.A. Lond., Licentiate of the Royal College of Physicians, London, &c.

15, Charles-terrace, Victoria Park,
October 20.

The Dwellings of the Poor.

To the Editor of the "Daily Telegraph."

Sir,

Permit me the favour of acknowledging the following list of contributions for the poor man Ward, of 10, Hollybush-place, whose child died of blood-poisoning, and whose distressing case and locality were so truly and graphically set forth by your correspondent. I trust the benevolence of the public will enable Ward to get those necessaries he and his family urgently require, and also enable him to leave a spot where he is suffering, not only from its unhealthiness, but from persecution of an almost unbearable character, because he could not be cajoled or intimidated into statements the reverse of true.—J. J. J., 2*s.* 6*d.* sent to me in stamps, Oct. 2; per Editor of "The Daily Telegraph—S. W., Horsmonden, 3*s.* 6*d.* (P. O. O.); Emily, 5*s.* (stamps); G. C. B., 5*s.* (stamps); J. B., 20s.

I am, &c.
E. Moore, M.D.

15, Charles-terrace, Victoria Park,
October 8.

From the "Lancet" of March 29, 1862.

Midwifery Statistics.

To the Editor of the "Lancet."

Sir,

Dr. Moore's statistics, published in your journal of last week, are so extraordinary, and the results obtained so unparalleled in the records of obstetric practice, as to lead to the belief that some mistake must have crept into his calculations.

In the Maternity department attached to the London Hospital, the total number of deliveries during the years 1858, 1859, and 1860, amounted to 1,265.

In the following tables, the principal points of difference between the statistics of Dr. Moore and those of the Lond n Hospital are compared:—

	Dr. Moore.	London Hospital.
Placenta prævia	1 in 19	1 in 421
Transverse presentation	1 „ 54	1 „ 180
Breech presentation	1 „ 40	1 „ 105
Foot presentation	1 „ 48	1 „ 253
Craniotomy and embryotomy	1 „ 54	1 „ 421
Forceps	1 „ 11	1 „ 180

Since, in Dr. Moore's practice, out of so large a number of cases, attended by dangerous complications, not a single death arose, it is to be regretted that the cases have not been given in detail. Such a record would be far more interesting than the bare, though unique, statistical report with which your readers have been favoured.

I am, &c.
Wm. Powell, M.R.
Resident Accoucheur, London Hospital.

March, 1862.

To the Editor of the "Lancet."

Sir,

JUST starting in a neighbourhood where I wish to do a large midwifery practice, and my desire being to be thought a "lucky doctor" in such cases, I have been at times depressed at reading the statistics given by Churchill and others on the mortality (especially of children) in obstetric cases. I was, however revived by reading in last Saturday's "Lancet" a statistical report of pauper midwifery cases, wherein I find that out of 38 arm, funis, breech, and footling cases, only six children were still-born; and, what seems more marvellous (we must, of course, deduct the 9 deaths caused by craniotomy and embryotomy), there were only two other still births in 26 cases of placenta prævia, 22 cases of small pelvis requiring forceps, and all other cases. If Dr. Moore will tell us his method of practice in cases of placenta prævia and malpresentation, the "parish surgeon," the "practical man," would confer a greater boon upon us beginners than has yet been done by all the scientific works written by the notables of the profession.

I am, &c.

March 1862. (signed) *Tyro.*

5.—LETTER from the Poor Law Board to the Clerk to the Guardians.

Poor Law Board, Whitehall, S.W.,

Sir, 25 November 1863.

I AM directed by the Poor Law Board to acknowledge the receipt of your letter of the 18th instant, forwarding a copy of the charges which the Guardians of the poor of the parish of St. Matthew, Bethnal Green, have preferred against Dr. Moore, one of the medical officers of the parish, and to inform you that before deciding what course it may be necessary for them ultimately to take, the Board have required him to furnish them with an explanation of the charges referred to.

I am, &c.

W. T. Howard, Esq., (signed) *C. Gilpin*, Secretary.
Clerk to the Guardians of the
Parish of St. Matthew, Bethnal Green.

6.—LETTER from the Poor Law Board to the Clerk to the Guardians.

Poor Law Board, Whitehall, S.W.,

Sir, 25 November 1863.

I AM directed by the Poor Law Board to transmit for your information the accompanying copy of the charges which have been preferred against you by the Guardians of the poor of the parish of St. Matthew, Bethnal Green, in reference to your conduct as medical officer.

I am directed to request that you will furnish the Board with any explanation with regard to these charges which you may think it right to offer.

I am, &c.

Edward Moore, Esq., M.D., (signed) *C. Gilpin*, Secretary.
Medical Officer.

7.—LETTER from the Clerk to the Guardians to the Poor Law Board.

Bethnal Green Union, Board of Guardians,

My Lords and Gentlemen, 25 November 1863.

I AM directed by the Guardians to forward you the enclosed report of an inquest which has been held as they think unnecessarily; Dr. Moore having attended the child for five weeks previously.

I am also directed to call your attention more particularly to that portion of Dr. Moore's evidence underlined, which the guardians most emphatically deny. The Board wish this to be added to the charges.

I am, &c.

The Poor Law Board, (signed) *W. T. Howard.*
Whitehall, S. W.

(Enclosure.)

SERIOUS CHARGE AGAINST THE PARISH AUTHORITIES.

ON Tuesday, 8th November 1863, Mr. J. Humphreys, coroner, held an inquiry at the Falcon Inn, Bethnal Green, on the body of Ruth Amelia de Costa, who died at No. 4, Hollybush-gardens, of scarlet fever, but as it was stated that the defective state of the drainage hastened her end, an inquest was held to test the validity of this opinion.

Martha de Costa, 4, Hollybush-gardens, deposed that the deceased was her child, and had been ill five weeks. She had been attended by Dr. Moore, on a parish order. The deceased was not attacked with shivering cold and sickness. Her throat was also affected. The doctor said she had scarlet fever. The house contained four rooms, three of which witness's family occupied. Her family consisted of seven children, herself and husband. When the doors were shut the smell was very bad. She had frequently complained to the landlord's collector, and he promised to see to the drains as soon as the sewers were altered. The present drains were frequently stopped, and then a young man used to be sent to unstop them. The drains communicated with a cesspool. The privy was a common one, and sometimes the soil would be half way up when the pipes were stopped. Witness had lived there eight years, but it was not so bad until lately. Her landlord did the repairs, but the room had not been whitewashed for three years. Five privies emptied into the cesspool. The rain water also fell into the same receptacle. Her children had generally been well. She could not say their present illness was caused by the smell. Witness sometimes felt sick, first in the morning, generally before the doors were opened. The rent for the whole house was 5*s.* per week, and she let the back room. The reason she staid there was because she could not find another house so cheap.

Louisa Tiller, 2, Hollybush-gardens, deposed that herself, husband, and six children occupied this house. They were all healthy, but the smells in the morning were such that they had immediately to open the doors, for it made them sick. The privy was like the former one, and the water they threw down worked up again through the stones in the yard. There was no drain for the water. It had to run into the privy, but when that was full they had to bail the water out of the yard. Some of her rooms had been recently whitewashed, others of them had not been done for two or three years.

Sarah Brown, of No. 3, gave similar evidence as to the condition of her house. The collector had sometimes to complain before they could get the dust bin emptied. Her children had been generally healthy.

Mary Ann Jackson, of No. 5, in the same gardens, said she paid 4*s.* 6*d.* per week, and let the first floor to a family of four people. As this was the last house next the cesspool, all the other privies flowed through hers, and the consequence was that the floor board floated on the soil.

Coroner: Perhaps that is the reason you do not pay so much as the other tenants by 6*d.* per week? Witness could not say.

Mr. ———, coffee-house keeper, of ———, Bethnal Green-road, deposed that he had lost two children within a fortnight. His house abutted on the large outhouse of Mr. Costell, but his drainage was good, and he was not aware that there was anything unhealthy to produce disease.

Mrs. *Duncan*, an elderly woman, said she lived in a back room of the first named house, and that she paid 1*s.* per week for it. The smells sometimes were very bad, and made her regret having gone to bed. She believed that the offensive matter found its way through the soil under the floor of her room. She would have left, but did not know where to find another room equally cheap.

The Coroner said that as there was some little feeling with regard to the state of these houses, he had determined upon having the opinion of a medical gentleman wholly unconnected with the parish, consequently he would adjourn the inquiry until two o'clock the following Thursday afternoon.

This inquest was resumed at the time above specified, and the first witness called was:—

Dr. *Moore*, who deposed that he attended deceased. When he first saw her she was suffering from a fever of debility, and a rash came out, which he presumed to be scarlet fever. He prescribed for it, but owing to the unhealthiness of the atmosphere she died, and death was caused from great debility, and inability to recover through the effects of the surrounding atmosphere. The child of Brown, next door, had the same symptoms, but died more rapidly. He was still attending two other children of De Costa; the eldest, however, was taken that morning to the hospital, but he was afraid too late to be of service.

Coroner: Is there a book in which you enter complaints?

Dr. *Moore:* I have a medical relief book, which is taken weekly to the Board of Guardians, and from there to Mr. Pearce's, the medical officer of health. I had in this book called the attention of the Board, within a month, to the bad condition of Hollybush-gardens, but I am not aware that anything has been done to remedy the evil.

By a Juror: My book is open to the inspection of the Guardians, although I do not think they often look at it, except when they wish to get up something for their own purpose.

Mr. *Pearce* wished to be allowed to say that it was not until last Tuesday he saw any entry, as spoken of by Dr. Moore, although he always carefully examined the book.

Caroline

Caroline Balls, examined, said she had lost three children within three weeks; the last one was attended by Mr. Brotherton.

Dr. *John Gay* deposed that he had made a post-mortem examination of the deceased; and had also carefully inspected that and the adjacent houses. He found the lungs congested, there was general dropsy, and the blood of a dark colour. The inference was that the child died of scarlet fever, but death had been hastened by the air breathed not being sufficiently pure to oxidize the blood. The house No. 4 was dirty throughout, and the bed clothing rags. There were no proper appliances for nursing of sick persons. The houses were closely confined at the back, so that from want of circulation, and the absence of drainage, the air fairly stank, giving but little chance for the recovery of children attacked by disease; and he further wished to state that a fever hospital in the neighbourhood, to which these unfortunate cases could be sent, would be a great boon, and many lives might be saved that were now sacrificed from want of proper nursing and good air.

John Merritt, of Devonshire-road, Forest-hill, collector for the property, said that he had complained to the clerk at the office of the Town Hall more than once that the dust was not removed.

In reply to the Coroner he said he had no observations to make, only that if there was a sewer close by they would be glad to drain into it.

Mr. *Pearce*, medical officer of health, said, in answer to the Coroner, there is an inspector of nuisances, whose duty was to inspect and detect places dangerous to health, and if necessary to report to me. I did not hear from him, or others, of the state of these gardens until the commencement of this inquiry. It is part of my duty to inspect and report any place dangerous to health.

Coroner: I suppose it is not your duty to go haphazard to places in order to find out nuisances.

Mr. *Pearce:* I had a cottage near this spot, but was driven out of it by the building of these privies, but have not for some time past visited the cottages in question.

A Juryman: But if you knew of these privies ought you not to have seen to them.

Mr. *Pearce:* I am simply stating facts, but I will just say that the vestry would have drained this spot, but were prevented by the Central Board, who would not sanction the construction until the middle level sewer was complete.

Coroner: Was it not the duty of some one to have reported this nuisance to you; in short, was it not the duty of the inspector of nuisances?

Mr. *Pearce:* If he knew it.

Coroner: I think, Mr. Pearce, you are fencing the question. Now, ought he not to have known it?

Mr. *Pearce:* It was his duty.

Coroner: When did you notice the remark in Dr. Moore's book?

Mr. *Pearce:* It was not until last Tuesday that I saw it, although the entry was dated Octr. 24th, but I would not swear that it might not have been there on the date named; but in proof that I paid attention to the observations made by Dr. Moore, I wish to state that I have made four reports to the vestry, based upon the observations contained in the medical relief book. With the leave of the Court I will read the one sent to the vestry to day, in reference to these cottages.

Mr. Pearce then read a statement, which showed them to be unfit for human habitations until they had been paved, cleansed, fumigated, and drained.

The Coroner having summed up,

The Jury returned the following verdict:—

"That the deceased died from the effects of the impure air and the filthy condition of Hollybush-gardens; and the jury say that great blame is due to the parish authorities; and the jury further say that the houses ought to be condemned."

8.—LETTER from Dr. *Moore* to the Poor Law Board.

15, Charles-terrace, Victoria Park,
30 November 1863.

Sir, my Lords, and Gentlemen,

I HAVE had the honour of a communication stating charges preferred against me by the Guardians of the poor of Bethnal Green.

I find that to answer some of the charges, I shall require access to entries made in the medical relief book, which is detained from me by order of the Guardians.

I therefore respectfully request you will grant me an order to inspect the said book, and make such extracts therefrom as shall enable me to answer your inquiries.

I have, &c.
(signed) *Edw. Moore*, M. D.,
Medical Office, Bethnal Green Union,
District No. 1.

To the President and Commissioners of the
Poor Law Board.

9.—Letter from the Poor Law Board to Dr. *Moore.*

Poor Law Board, Whitehall, S.W.,
Sir, 2 December 1863.

I am directed by the Poor Law Board to acknowledge the receipt of your letter of the 30th ultimo, and to inform you that they have this day written to the guardians of the poor of the parish of St. Matthew, Bethnal-green, recommending them at once to restore to you your medical relief book.

I am, &c.
(signed) *H. Fleming*, Secretary.

E. Moore, Esq., M.D., Medical Officer.

10.—Letter from the Poor Law Board to the Clerk to the Guardians.

Poor Law Board, Whitehall, S.W.,
Sir, 2 December 1863.

I am directed by the Poor Law Board to transmit to you, for the information of the Guardians of the poor of the parish of St. Matthew, Bethnal-green, the accompanying copy of a letter which has been addressed to the Board by Dr. Moore, one of the medical officers of the parish.

The Board direct me to state, that they are not aware of any authority for the Guardians detaining Dr. Moore's medical relief book, and they therefore recommend them to restore it to him forthwith.

I am, &c.
(signed) *H. Fleming*, Secretary.

W. T. Howard, Esq.,
Clerk to the Guardians of the Poor of the
Parish of St. Matthew, Bethnal Green.

11.—Letter from the Clerk to the Guardians to the Poor Law Board.

Bethnal-green Union, Board of Guardians,
My Lords and Gentlemen, 8 December 1863.

I beg to inform you, that as requested by you, I have handed Dr. Moore's medical relief book over to that gentn.

I am, &c.
(signed) *W. T. Howard.*

To the Poor Law Board, Whitehall, S.W.

12.—Letter from the Poor Law Board to Dr. *Moore.*

Poor Law Board, Whitehall, S.W.,
Sir, 23 December 1863.

I am directed by the Poor Law Board to call your attention to the letter which they addressed to you on the 25th ultimo, and to state that the Board will be glad to receive your explanation in reference to the charges preferred against you, as medical officer, by the Guardians of the poor of the parish of St. Matthew, Bethnal-green, with as little delay as possible.

I am, &c.
(signed) *H. Fleming*, Secretary.

E. Moore, Esq., M.D., Medical Officer.

13.—Letter from Dr. *Moore* to the Poor Law Board.

15, Charles-terrace, Victoria Park,
Sir, Decr. 23.

I regret having delayed sending in my answer before this, but have been suffering from a severe attack of purulent bronchitis and incessant violent cough, which prevented me from writing any length of time. I have been besides engaged when able, trying to find the documents necessary to meet some of the most antique charges of the guardians.

Under these circumstances, I beg to apologise, that I may not be considered guilty of want of respect to the Board.

I have, &c.
(signed) *E. Moore.*

To the Right Honourable the President and Commissioners of the Poor Law Board.

Sir. My Lords and Gentlemen,

I beg to forward you my answer to the charges preferred against me by the guardians of the poor of Bethnal-green, contained in a communication from you, dated Novr. 25th, 1863.

1.—Neglect of Patients.

I well remember attending the woman Mandrill, of Holly-bush-place, about two years since (not one year, as stated), and found her suffering from a disordered stomach, and feverish from the effects of drink, dirty and over-crowded room. I prescribed for her, and advised abstinence from the exciting cause, with more cleanliness, and desired her to come to my house in a day or two, as she would be benefited by exercise and fresh air. I heard nothing more of her for some days, when a messenger came, said she wished me to call upon her. In an hour or two afterwards, I went, and, to my surprise, found her in Holly-bush-place several yards from her own door talking to a neighbour, without bonnet or shawl, and to all appearance quite well.

I expressed my surprise she should have sent for me, as there was no necessity. Her answer, given in an offensive and impertinent manner, was, that she should send for me when she pleased; that I was well paid, and that I should attend her at home if she required me to do so, as I had an order and was bound to obey it.

In return, I told her I was not expected or paid to attend at home unless the case required it, and that hers was evidently not requiring home attendance.

I may here take the opportunity of stating that I have had more impertinence and obstinacy, with a total disregard of my instructions, from the woman Mandrill, and one or two others, her associates, in this Holly-bush-place, than from the thousands of others I have attended in all other parts of my district.

I had frequently to remonstrate with her upon the dirty and neglected state of her room and children, having attended several times to them; I have called often and found no one attending upon the sick children, or to receive my instructions. Sometimes a neighbour has promised to inform her on her return home, and has probably not done so. She has then come to my house inebriated, with one or two other females, after I was in bed, between 12 and 1 o'clock, for the medicines, and wanted me to go again to see the child for her satisfaction, and was violently abusive because I refused to do so.

I was called to see the boy (James) on the 23d of July, and visited him again on the 24th; I found him suffering from malignant scarlet fever, dirty, neglected, and without proper nourishment. As the drainage was offensive, and every circumstance surrounding him unfavourable, I advised he should be removed to the infirmary of the house, and gave an order for that purpose as the most probable chance of saving his life; she made many objections to doing so, wishing me to order the nourishment at home, but well-knowing he would get very little of it, I desired her to take the order to the house, and to

let me know if he was or was not admitted. As she did not return, I concluded he had been admitted, and did not know to the contrary until the latter end of the following month, when she brought an order for me to attend another child (Joseph); she then informed me that after she got the admission order she changed her mind, had sent for Mr. Brotherton, who lives close by, who had attended him until he died, which was, I believe, the night of the 24th July.

She did not, at the time, express any dissatisfaction or complain of neglect, but lately, after the investigation into the filthy state of the houses and defective drainage, and that it had been caused through representations of mine, and that over-crowding would be prevented, and cleanliness would be enforced, and that her rental probably would be increased, she was easily induced, by well-known parties, to make complaints.

In the latter end of August, I attended, upon order, the child (Joseph) suffering from scarlatina. I visited him every alternate day until convalescent. I directed the mother to keep him clean, and to bring him to my house every two or three days, as the weather was warm, the room dirty and over-crowded, that the pure air of the park, with proper nourishment, would effect a cure; but on no account to let him sit at the door or play about the yard, as the gutters were offensive and dangerous (as was customary with her); she paid no attention to my advice, as I saw the child playing in the yard with other children as I passed a day or two afterwards.

One evening, when I had several pauper and other patients attending to, and had just received notice to attend a labour, she called at my house, said the boy was worse, that there was a slight swelling of the penis, and wished me to call next day. I told her I had seen and spoken to the child that day, and had seen him playing in the gutter, which I had cautioned her against. She at first denied such to be the case, declared the child had not been out of bed all day; when I indignantly reproved her for so gross an untruth, she acknowledged she had been away from home all day, and did not know he had been out.

I gave her directions how to act; told her I would call next day, requested her to be at home and keep the child in bed, and not let the child be exposed to cold, but to let in fresh air by keeping the door ajar, but not to open the front window, as the smell from that aspect was offensive and impure.

On the following day, about one P.M., I was entering the lane leading to Holly-bush-place, and, to my surprise, saw the child playing with other children close to the sewer drain grating; the day was very warm, and a most offensive stench was exhaling therefrom. The mother, in a very dirty state (as usual), hearing a neighbour call out that I was coming, rushed out of her daughter's house, caught up the child, and was making off homewards, when I called out to her to stop, examined the child in the entry to her house, told her the child was in imminent danger, scolded her for disregarding my instructions, and wished to know her reasons for letting the child be where I had so positively forbidden it to be.

Her answer, given in an indifferent and impertinent manner, was that she could not be always looking after him, that he would not keep in bed, that he must take his chance, and that I need not make a fuss about such a trifle. The child died in a few hours after.

This woman Mandrill has been sought out and induced to complain, through the solicitation of the R. O., Christey, on behalf of the guardians. Since the investigation into the filthy state of the house in which she lived, and of the defective state of the drainage of Holly-bush-place, an engraving of which has been given in more than one of the illustrated weekly papers. She has not complained to any one that I can discover, of any neglect on my part, and she never did so to me. If she had complained to the relieving overseer, Christey (which she now asserts), it would have been his duty, as I am sure it would have been a pleasure to him to have reported the case to the guardians; he having, for a long time past, been unceasingly engaged in endeavouring to procure complaints against me from the sick poor by questioning them at every opportunity, and calling upon them ostensibly for that purpose, and, in addition, at the bottom of every medical order is printed a note, stating that complaints against the doctor will be attended to by the Board of Guardians every Monday at two o'clock.

I also

I also beg most distinctly to deny the statement made by her that I will not go out at night; I am constantly in the habit of attending cases at all hours of the day and night, and only refuse when required unnecessarily to do so.

As to her saying she requested me to visit in the polite phrase she used before the Board, I can only say I never heard from her lips a civil request.

Second Charge.—Employment of the Woman North as Midwife.

I beg most emphatically to deny having ever employed or authorised her to attend for me, and that I ever sent her an order to attend any woman in labour; nor have I ever authorised any one in my service to send to her to attend such cases, nor has any one in my service ever done so, having left instructions during my absence to send to Mr. Meldola (my substitute), my son, or some other properly qualified medical man, plenty of whom were at all times ready and willing to render me assistance, some without a fee and others dividing the fee with me; I having had a great objection to the meddlesome and dangerous practice of female midwives, and never wished to expose myself to the responsibility, or patients to their mode of practice.

This woman North is not even a certificated midwife, but a nurse of an ambitious turn of mind; she runs in to all the cases of midwifery she hears of in the neighbourhood (and is a rent collector), but has been for some time anxious to practice midwifery in addition to rent collecting. I first knew her as a pauper, under a medical order, when she told me she had been an under nurse at the London Hospital. I afterwards saw her at a midwifery case, where the child was born before an order had been obtained (not an uncommon occurrence from delay); she conducted herself on that and some other occasions with commendable propriety, not attempting duties beyond her station, and rendering the poor women useful attendance. Knowing her then to be poor, and pleased with her apparent anxiety, I gave her a little money to compensate her for having given the women from her resources tea, brandy, &c., in their destitute state, but not in recognition for services rendered specially to me. Lately, however, she has presumed to act as a midwife, with a very inadequate amount of knowledge, and has been called in to a few cases of childbirth while the husband or neighbour has gone to seek a parish midwifery order, and to which I have attended as soon as brought to me; a very short interval ever elapsing between the call and the visit.

With respect to her statement that I left the woman Bingley to fetch my instruments, and that during my absence she delivered her, I aver to be a gross untruth. I went immediately the order was left at my house (in fact, got there before the messenger), found the child born, and the woman North there, the placenta hastily removed and put away, so that I could not without danger ascertain if any had been left behind. I had not seen Mrs. Bingley for months before, and did not know she was pregnant.

I went also immediately to the houses of Hill and Langton as soon as the midwifery orders were left at my house, and found she had acted in the same hasty and improper manner, by removing and destroying the placenta, and consequently endangering the women's lives.

With respect to the woman Marsh, who had an order some time before her delivery, it appears that the labour came on very hurriedly early on the morning of the 9th of March. I, living at some distance, and the husband being, I believe, unwell, he went and fetched the woman North (who lives near), and did not bring the order or message until about 9 or 10 in the morning, stating that as the child was born before Mrs. North got to his house, Mrs. North told him not to come to me then, but to let me know, that I might call on my usual rounds in the course of the day. I did not wait for my usual rounds but went at once and censured them for not letting me know earlier, as considerable hazard was incurred by such a course. I did not see the woman North for some days after, and requested she would not act in such a manner again.

A few days before her statement to the Board of Guardians, I was attending some pauper cases in the street in which she lives and collects rents. She came across the road, and for the first time made a demand of 2 *s.* 6 *d.* each for attending the four cases before named. I was astonished at her doing so (but did not at the moment notice the significant manner she assumed). I at once

repudiated her right to the claim, telling her that her conduct in those cases was such as I could not sanction, and advised her when consulted by her neighbours, who could not afford to pay a medical man, to tell them to apply earlier for the midwifery order, and not risk their lives by leaving it to the last moment, as I preferred doing my own work. I also told her that as a hospital nurse I had lately recommended her, and would have much pleasure in doing so at any opportunity, but her midwifery practice was too rash and venturesome. She seemed highly offended, and turned away, saying she would serve me out. In a few days afterwards, I heard she had been sent for by the guardians, to whom she made the extraordinary and untruthful statements reported to your Board.

The statement made by her, that when she had been in attendance upon lying-in women, I did not call until next day, is a wicked and unfounded falsehood, for which there is not a particle of justification.

Third Charge.—For making Extraordinary Claims for Vaccination.

In answer to this charge, I beg to say that many cases of my colleagues could not be found as well as mine (so that the charge is as applicable to them as myself), although I am informed that, at the time the first report was made, the number not found in my district was somewhat greater than in the other districts. But upon the visitation last year, one of my colleagues had the greatest number unfound, which I contend, and will presently show, does not arise from either negligence or design, as is broadly insinuated, and in explanation of which we sent in a statement to the guardians, signed by all the district vaccinators.

In reference to my own case, I beg to inform your Honble. Board (and the explanation in a great measure applies to all), that the number of streets and places of the same name in the districts and parish is one cause of difficulty; the number of houses in the same street with the same number; many houses in a street have no number on them at all, or perhaps in chalk, put on by the present occupier, in total disregard of the adjoining house; in many streets are several No. 4's, No. 3's, No. 7's, and so on; as many as 12 or 13 sets of numbers in one street, in a perfect state of irregularity and confusion, rendering it a work of great difficulty to find out. The postmen have complained, and written in the local papers about it, and I have frequently had to go with messengers, not being able to find the house marked upon the medical order. Then, again, there are frequently four or five families living in the same house who do not know each other, and if they do, will often deny them, until they are satisfied one is not a policeman or process-server in disguise; many of the children are not known by the name as registered, being either illegitimate or nurse children, &c.; many of the people going by various aliases, and frequently changing their abode, either from non-payment of rent, or to be nearer their work, &c., and which was particularly the case at the time the person went round in 1861. It will therefore be manifest, even from a cursory view of these few reasons (and there are many others), that when children are brought to the vaccination station, and the greater numbers are so brought, that it is almost an utter impossibility to find the children's residences. And I have known many parents and nurses deny the children lived at the house, because they did not want the lymph taken from the arm. But since the aspersions thrown upon myself and colleagues, I have in many instances refused to vaccinate unless the birth register was produced, or visited the houses first.

Had the guardians been actuated by public duty alone, they would have seen that every quarter, when the books are made up, that many persons had been entered but not charged for, either not being found, or marked unsuccessful. But in the quarter alluded to the guardians did not wait for the medical officer to arrange his cases (after investigation, as is usually the case before making any charge to the parish), nor had they any right to assume the parish would have been charged; and I have since ascertained that the entries were mostly correct; many of the persons stated not to reside at the places entered did reside there, and others had removed and could have been traced if a little more diligence had been used by the person employed by the guardians. Had my health at the time been as good as now I should have been able to have proved the general correctness of the entries made by me.

Charge 4.—Extra Midwifery Fees.

In answer to that complaint, I have to state that having been engaged in the practice of midwifery 43 years, 33 of which I have been resident in this parish, and attended nearly 10,000 cases, with the loss of two only; I have acquired considerable local reputation as an accoucheur in dangerous and difficult cases, so that midwives and neighbouring practitioners who have cases of that kind in my neighbourhood, and whose patients are too poor to pay for the assistance of consultant physicians, send for a parish order to secure my services, which circumstances tend to swell the seeming greater number of my extra cases (I say seeming number), for if I am correctly informed, my colleagues average about the same, but facts and truth unfortunately are not always convenient to the guardians of Bethnal Green.

I take this opportunity of stating that to avoid contention with the guardians I have always, with one exception, had the opinion and sanction, before operating, of another legally-qualified practitioner.

As the guardians wish to rely upon statistical returns, they ought not to garble or miscalculate, or pick out certain years or parts of years favourable to their assertions, but honestly and fairly take a period of time (10 years), as is always done when an approximation to truth is sought, which if done, I am in a position to prove their statement to be far from correct.

Number of Midwifery Cases attended.

	Or.	Extra.	
1854	24	5	
1855	28	3	
1856	30	4	
1857	39	5	
1858	37	3	
1859	36	2	
1860	63	6	
1861	101	15	
1862	82	18	
1863	65	10	
	505	71	rather less than 1 × 7.

Which I beg to observe is a considerable difference to 1 × 4, as stated by the guardians' arithmetician. *B. G. T.*

The following is copied from the guardians' own report for the year 1861.

Cases of Midwifery and extra Midwifery attended by the District Surgeons.

Reported in the Local Papers.

Moore	101 Cases.	14 Extra.	
Defriez	23 „	6 „	
Vandenburgh	12 „	1 „	March 1862.
Massingham	21 „	3 „	
Welch	34 „	10 „	
Smart	87 „	8 „	
Meldola	21 „	5 „	May and June 1862.

The above being a return for one year only, is practically useless for statistical purposes, but given as example for as much as it is worth.

Charge 5.—Getting up Unnecessary Inquests.

The woman Branstone, having died from the effects of a fractured thigh within a year of the accident, I was legally bound to inform the coroner of the fact, and I believe he was legally bound to hold an inquest; I did not solicit him to do so, nor had I the power to force an inquest to be holden. But, at the same time, it was a matter of some importance to me that it should take place, as I had received a considerable sum of money on behalf of her and her husband, and a great part of which I expended upon her comfort; besides paying for her husband's funeral and the inquest, gave any person so disposed an opportunity of expressing their opinion of my conduct as trustee. At the same time I should have had an opportunity to explain, had any dissatisfaction been made.

The guardians' animus to me, in this case, seems to be that although I attended this case upon a medical order from the R. O., I ought to have paid myself out of the money sent for the woman, and ignoring the fact that the benevolence of the public saved the parish funds a large sum; nor would the application of the fund to that purpose have met with the sanction of the subscribers, amongst whom was Her most Gracious Majesty the Queen.

As to my bringing contempt upon the poor laws, I deny the imputation unequivocally. I have, in the above case, done what other Poor-law surgeons have done, without being blamed (in bringing an exceptional case before the public); and, my humble opinion is, that if Boards of Guardians acted in the same just and considerate manner as the Poor Law Board have hitherto done, in the interpretation of the Poor Laws, they would benefit the deserving poor, and not incur the contempt they so justly merit, and about which they show themselves so very sensitive.

With respect to the inquest upon the child Ward, of Hollybush-place, I believe I only did my duty in laying that case before the coroner. Men of the highest scientific status have endorsed my facts and opinions; the public press, literary and pictorial, have shown the absolute necessity for the investigation, and the guardians of the poor, instead of using all means, foul and fair, to get up cases to injure my reputation, ought to rejoice that the parish will probably be saved by sanitary measures from the outbreak of some violent and fearful disease and pestilence.

The guardians also state, that in my evidence before the coroner, I asserted that I was sanitary inspector three years since (I stated no such thing). I said that I was unpaid sanitary inspector several years ago; and that my reports were so unpalatable, that I was told the Board did not want stink-hunting doctors; and that in confirmation of that view, a resolution had been passed which excluded any one who had held any parochial appointment within three months of the day of election (of paid officer), from becoming a candidate. The foreman of the jury and others perfectly remember such to have been the fact.

Regarding the application for the use of the bath-room, I know it was refused me; and in the report of the Board's weekly proceedings, inserted in the "Bethnal-green Times" (their semi-official organ), it is reported that Mr. Collins, vice-chairman, stated the application was only made to save Dr. Moore's time and physic; I only know the request was refused.

The clerk to the Board also prominently notices, in a note, that the woman Branston's age, was stated in my letter to the "Times" to have been 97; and that her real age was 79; which, he says, is a difference of just 20 years, a slight arithmetical error, I think of his. The cause of the age being inserted wrong, was (I am informed) an error of the compositors, certainly not of mine.

I should not have sent my letter to the "Times," had I not been assured from other previous applications, that my application would have been met by a denial; besides, the Board did not meet for several days, and every hour was of importance in the woman's critical state, lying in bed with a blind, delirious, and dying old man of 80 years and upwards. I think that I cannot be justly blamed for the act of even an official error, under all the circumstances. But unfortunately the guardians are determined to misrepresent and exaggerate every little matter tending to disparage me; but as yet, I believe their vindictiveness has failed of the desired result.

5th Charge.

Refusing to keep his Book as ordered by the Poor Law Board.

In answer to the charge, I beg to say that I believe I have kept my book according to the instructions, with the exception that I have not in every instance used red ink when a substitute has attended for me; but these instances are so very few that I cannot be accused justly of wilful refusal.

In explanation of the omissions, I have to state that, as I attend to the parochial duties personally daily, and that in almost every case that has been attended for me I make a point of visiting the patient on the same day, if possible, and that there is no necessity to enter in red ink the visit of my substitute when so visited by me, nor is there room or space to enter more than one visit, although I often make three or four visits on the same day; and in the very few instances that I have omitted to do so, I do not think any other body of men would have exercised so litigious a spirit, had they not been very anxious to swell out the catalogue of frivolous and vexatious charges against me.

As the Guardians, in illustration of that point, particularise the midwifery cases of Hill, Bingley, Langton, and Marsh, I positively state that they were attended to by me on the same day as delivered, immediately information was brought to me that they were in labour, and that in their cases entries in red ink were unnecessary and superfluous.

In reference to my letter to the "Star," it was written under feelings of warm indignation at the continuous malevolent and unjustifiable slanders disseminated weekly and daily by the press in their reports of the speeches made at the Board meetings, and done under the supposed privilege they consider themselves to possess.

Some of the statements in that letter your Honble. Board are aware is true, and as to the others they will come before you in due course of time for your judgment; one of the midwifery orders being under your official consideration at present, and your recommendation as to payment of my fee, and the note at foot of ordinary medical order, having been treated by the Board of Guardians with neglect, if not contempt.

Your Honble. Board does not need any enlightenment upon the causes that have led to the Guardians instituting such a vindictive and groundless series of paltry charges against me. That a body of men, in furtherance of their object, should have been driven to the necessity of actually canvassing the pauper sick, and holding out inducements to obtain complaints, is a clear proof that my duties have not been negligently carried out--it is a monstrous perversion of their position. Because they cannot intimidate me, they will try to persecute; but, conscious of my integrity, I shall continue to do my duty to the best of my ability, and rely upon the impartiality of your Honble. Board to do me justice.

I will not much further intrude upon your time and patience, but I must be permitted to say that I trust the time will soon arrive when we shall be paid, appointed, and recognised as the servants of the Poor Law Board only; that they will have the power of enforcing their decisions and recommendations upon recalcitrant Boards of Guardians, and that medical inspectors will be appointed independent of local influences, men of high and acknowledged talent to whom we, your medical officers, could look to in all cases of disputed practice, and in whom your Honble. Board could place unlimited confidence in cases of a purely medical and surgical character. Not that I or the Poor Law Union surgeons have cause of complaint, but I believe it would engender a feeling of general satisfaction if such a view should meet with the approbation of your Board and the Government, as they would be able to assist your legal inspectors in arriving at the merits of cases of which they cannot be expected to have so perfect a knowledge as a medically and surgically educated man.

However satisfactory my explanation may be to your Honble. Board, I shall feel that I am exonerated only by a public investigation. The Board of Guardians, conscious of the weakness and injustice of their charges, intend by the employment of counsel, legal subtlety, and ingenuity to gain their ends, they having authorised their clerk to engage one or more eminent members of the bar to assist him; thus necessitating upon my part a heavy expense that would otherwise have been unnecessary.

Should I have omitted answering any of the charges which your Board consider I ought to have done, I will do so to the best of my ability upon receiving a communication; but as so much irrelevant matter was contained in the charges, I have taken the liberty to suppose I need not enter into many of them, as they are evidently frivolous and vexatious, and got up for appearance sake only.

Apologising for the length of this communication,

I have, &c.
(signed) *Edward Moore*, M.D.,
Medical Officer of Poor Law Board for
District No 1, Bethnal-green.

14.—Letter from the Poor Law Board to the Clerk to the Guardians.

Poor Law Board, Whitehall, S.W,
Sir, 4 Jan. 1864.

Adverting to the letter which the Poor Law Board addressed to you on the 25th of November last, I am directed to transmit for the information of the Guardians of the Poor of the parish of St. Matthew, Bethnal-green, the accompanying extracts from a communication which the Board have received from Dr. Moore, in explanation of the charges preferred against him by the Guardians as one of the medical officers of the parish.

I am directed to request that the Board may be furnished with any observations which the Guardians may desire to offer on the statements contained in the extracts referred to, and that you will at the same time inform the Board whether the Guardians consider any, and, if so, what part of Dr. Moore's explanation satisfactory.

I am, &c.
(signed) *H. Fleming*, Secretary.
Bethnal-green.

W. T. Howard, Esq., Clerk to the
Guardians of the Parish of St. Matthew.

15.—Letter from the Clerk to the Guardians to the Poor Law Board.

Bethnal-green Union, Board of Guardians,
My Lords and Gentlemen, 18 January 1864.

In reply to your letter of the 4th instant, No. 49,972–1863—B., enclosing an extract from Dr. Moore's explanation of the charges preferred against him by the Guardians of this parish, in which you request to be furnished with the observations of the Guardians thereon; and also, whether the Guardians consider any, and if so, what part of Dr. Moore's explanation satisfactory,—

I am directed by the Guardians to state, in general terms, that the questions at issue are, in their opinion, so essential to the efficient working of the poor law system in this and all other parishes, that nothing less than an official inquiry can satisfactorily settle the differences existing between them and Dr. Moore.

In preferring the charges arising out of the complaint of Mrs. Mandrell, and the statement of Mrs. North, who both volunteered their evidence, and not as Dr. Moore insinuates, "were induced to do so by well-known parties," the Guardians are entirely dependent upon the truthfulness or otherwise of the parties complaining, as your Honourable Board are aware they can only receive evidence, having no power to test the veracity of the different witnesses on oath; and this is one essential point on which the Guardians urge the necessity

necessity of an official inquiry. With regard to Dr. Moore's explanation of the statement of Mrs. North, I trust your Honourable Board have not overlooked an important admission, namely, that Dr. Moore does not deny the presence of Mrs. North when the women Hill, Langton, Bingley, and Marsh were confined; and that Mrs. North assisted in the delivery of one or more of them, and the question naturally arises, at whose invitation was she there? Are we to believe that a woman in Mrs. North's position would take upon herself the responsibility of attending these women, unless encouraged to do so? And even supposing she had forced herself unbidden into notice at the time the first of the four women were confined, as Dr. Moore alleges, how are we to account for her presence on the three other occasions? And if her attendance was contrary to his orders, what steps did he take to prevent her presence and interference?

Passing from that on which there rests a measure of doubt, I now beg to draw the attention of your Honourable Board to the midwifery return for 10 years, transmitted to you by Dr. Moore. Having carefully compared this return with the accounts rendered to this Board by Dr. Moore, I am enabled to say that in the return given to your Honourable Board by him, the numbers for every year are incorrect. I would also call your attention to Dr. Moore's extraordinary statement, that he had been 43 years engaged in the practice of midwifery cases, and his having attended 10,000 with so small a loss, and his reputation among his neighbouring practitioners, &c. It appears from the London and Provincial Directory, that the dates of Dr. Moore's diplomas are M.R.C.S. 1844, L.S.A. 1844.

	Dr. Moore's Return.		Return from Bills sent to Guardians by Dr. Moore.	
	Ordinary.	Extra.	Ordinary.	Extra.
1854 - - - -	24	5	18	6
1855 - - - -	28	3	23	2
1856 - - - -	30	4	26	5
1857 - - - -	39	5	31	7
1858 - - - -	37	3	34	3
1859 - - - -	36	2	34	2
1860 - - - -	63	6	56	6
1861 - - - -	101	15	84	16
1862 - - - -	82	18	59	19
1863 - - - -	65	10	56	15
TOTAL - - -	505	71	421	81

From the above figures it will be seen that Dr. Moore has added 84 to the number of ordinary cases, and deducted 10 from the number of extra cases. These figures speak for themselves. I trust your Honourable Board will not fail also to notice the rapid increase of extra cases, during the 10 years returned, and in the year 1862 they reached the astonishing number of within a fraction of one in three. As it appears to be Dr. Moore's desire, I enclose a return for all the medical officers during the last 10 years.

Adverting to Bramston's case, I beg to draw the attention of your Honourable Board to the following particulars: The first letter was written by Dr. Moore to the "Times" on Saturday the 25th January, and appeared on Tuesday the 28th January. The Guardians meet every Monday, and met on Monday the

27th January (the day on which the letter must have reached the Times Office), therefore, Dr. Moore's statement that the Board did not meet for several days is simply untrue; and the Guardians beg me to state that they trust your Honourable Board will not fail to express their decided objection to all appeals to public benevolence by parochial Medical Officers, until the Guardians have refused, or are unable to supply that which Pauper patients require.

Dr. Moore received from the Guardians his fee of 3 *l.* for setting the limb of Mrs. Bramston, and his appeal to the benevolent, through the public press, on behalf of this family, realized upwards of 200 *l.*; his first letter, as before stated, appeared in the Times of the 28th January 1862, the man Bramston died on the 31st, and Mrs. Bramston on the 27th February following; and Dr. Moore would have your Honourable Board believe that he expended nearly 200 *l.* for the burial of the old man, and for necessaries &c. for the old woman in one month; when he acknowledged before the Guardians, a few weeks ago, that he still had in hand a balance of about 60 *l.* of the money sent to him for the use of the Bramston family.

I have also to remind your Honourable Board that Dr. Moore has passed over without allusion his subsequent appeals to the benevolent, although he has been for the last few weeks, and is now, receiving money as acknowledged by him in the Times and Telegraph, for what he styles the Bethnal Green Sick Poor Fund.

In conclusion, I am directed by the Guardians to state there is connected with this Parish four other medical officers, with whom they have but little trouble in working the Poor Law system satisfactorily; but, in their opinion, if Dr. Moore is permitted to continue his irregular and defiant course of action, the difficulty of relieving the poor of this large parish will be greatly increased, or rendered altogether impossible. The Guardians therefore respectfully request an official inquiry into Dr. Moore's conduct, or that he be at once dismissed from the office of Poor Law Medical officer to this parish.

I am, &c.,

The Poor Law Board, Whitehall, S.W. (signed) *W. T. Howard.*

(Enclosure).

MIDWIFERY RETURN, showing the Number of ORDINARY and EXTRA CASES for each Medical Officer, during the last Ten Years.

—	Moore.		Defriez.		Vandenbergh.		Massingham.*		Welch.†		Smart, House-surgeon.	
	Ordinary.	Extra.	Ordinary.	Extra.	Ordinary	Extra.	Ordinary.	Extra.	Ordinary.	Extra.	Ordinary.	Extra.
1854 - - -	18	6	7	3	7	2	26	1	–	–	40	5
1855 - - -	23	2	24	5	14	1	23	–	12	2	73	9
1856 - - -	26	5	17	7	3	1	24	1	11	–	49	5
1857 - - -	31	7	24	3	9	–	18	2	6	–	55	6
1858 - - -	34	3	32	4	12	3	24	–	19	2	53	5
1859 - - -	34	2	31	6	16	1	22	–	15	1	51	5
1860 - - -	56	6	31	3	19	–	23	4	24	2	66	6
1861 - - -	84	16	35	6	14	1	23	6	28	5	85	6
1862 - - -	59	19	52	7	17	5	40	3	15	2	55	4
1863 - - -	56	15	26	5	10	2	33	1	23	8	78	2
	421	81	279	49	121	16	256	18	153	22	605	53

* Messrs. West, Robinson, and Eagles respectively held this district during a portion of the 10 years.

† This gentleman was not appointed until 1855.

16.—Letter from the Poor Law Board to the Clerk to the Guardians.

Poor Law Board, Whitehall (S.W.),
23d January 1864.

Sir,

I am directed by the Poor Law Board to acknowledge the receipt of your letter of the 18th inst., and to inform you that they have instructed their Inspector, Mr. Lambert, to hold an official inquiry into the charges which have been preferred by the Guardians of the Poor of the Parish of St. Matthew, Bethnal-green, against Dr. Moore, one of the medical officers of the parish.

I am directed to add that Mr. Lambert will hold the inquiry as soon as his other official engagements will permit, and that he will give the Guardians due notice of the day upon which it will take place.

I am, &c.
(signed) *C. Gilpin*, Secretary.

W. T. Howard, Esq.,
Clerk to the Guardians of the Poor
of the Parish of St. Matthew, Bethnal-green,

17.—Letter from the Poor Law Board to Dr. Moore.

Poor Law Board, Whitehall (S.W.),
23d January 1864.

Sir,

I am directed by the Poor Law Board to acknowledge the receipt of your communication of the 23d ultimo, and to inform you that they have instructed their Inspector, Mr. Lambert, to hold an official inquiry into the charges which have been preferred against you by the Guardians of the Poor of the Parish of St. Matthew, Bethnal-green.

I am directed to add that Mr. Lambert will hold the inquiry as soon as his other official engagements will permit, and that he will give you due notice of the day upon which it will take place.

I am, &c.
(signed) *C. Gilpin*, Secretary.

E. Moore, Esq., M.D., Medical Officer.

18.—Letter from the Poor Law Board to Mr. Lambert, Poor Law Inspector.

Poor Law Board, Whitehall (S.W.),
23 January 1864.

Sir,

I am directed by the Poor Law Board to transmit to you the accompanying correspondence, and to request that, as soon as your other official engagements will permit, you will be good enough to hold an inquiry into the charges which the Guardians of the Poor of the Parish of St. Matthew, Bethnal-green, have preferred against Dr. Moore, one of the medical officers of the parish.

I am, &c.
(signed) *C. Gilpin*, Secretary.

J. Lambert, Esq., Poor Law Inspector.

19.—Letter from the Clerk to the Guardians to the Poor Law Board.

Bethnal-green Union, Board of Guardians,
8 March 1864.

My Lords and Gentlemen,

I am directed by the Guardians to forward you the enclosed certificates, sent to the Board by Dr. Moore. The Guardians complain of the note at the foot respecting Dr. Moore's sick fund. They were produced at the inquiry, but Mr. Sleigh objected to their being made a part of the case against the Doctor, they having been sent after the charge had been made to your Hon. Board. Mr. Lambert decided that they had better not be given in evidence then, but forwarded afterwards, which is now accordingly done. The Guardians have also received the enclosed letters respecting the character of Mrs. Mandrell, one of the witnesses in the case, which they also direct me to forward you.

I have, &c.
(signed *W. T. Howard.*

To the Poor Law Board,
Whitehall (S. W.)

(Enclosures.)

Copies of Certificates.

St. Matthew, Bethnal-green, Middlesex.

12th day of February 1864.

I hereby certify that I have examined Mrs. Clements, of Russia-lane, and advise she be allowed wine, beef for tea, milk and bread.

(signed) *Edwd Moore*, Surgeon.

If not granted, I shall relieve again from sick fund.

To Messrs. Bestow and Christey, Relieving Officers,
Bethnal-green Workhouse, Bonner's-fields; or to
Mr. Meyrick, the Master of the Workhouse.

Saint Matthew, Bethnal-green, Middlesex.

Not removeable. 20th day of January 1864.

I hereby certify that I have examined M. Rogers, 6, Thurlow-place, suffering from discharging abscess and great prostration from want of proper necessaries. I advise she be allowed 1 gill of wine, 2 eggs, 2 oz. arrow-root, and 1 lb. of beef for tea daily, as diet.

(signed) *Edwd Moore*, Physician and Surgeon.

N. B.—I have given meat until relieved by you to-day.

To Messrs. Bestow and Christey, Relieving Officers,
Bethnal-green Workhouse, Bonner's-fields; or to
Mr. Meyrick, the Master of the Workhouse.

Consolidated Order, Article 215.—Note 2 and Note.

Saint Matthew, Bethnal-green, Middlesex.

18th day of January 1864.

I hereby certify that I have examined George King, of 17, Digby-street, ill of diseased lungs and general debility, and unable to work. I advise he be allowed milk, beef for tea, eggs, and arrow-root, as sick diet.

(signed) *Edwd Moore*, Surgeon.

N. B.—I have given temporary relief until you visit out of B. G. S. F.

To Messrs. Bestow and Christey, Relieving Officers,
Bethnal-green Workhouse, Bonner's-fields; or to
Mr. Meyrick, the Master of the Workhouse.

St. Matthew, Bethnal-green, Middlesex.

Not safely removeable. 14th day of January 1864.

I HEREBY certify that I have examined M. Shulenbergh, of 4, Punderson's-gardens, suffering from emphysema of lungs; states herself destitute of proper necessaries. I advise she be allowed meat, wine, eggs, milk, and arrow-root, as sick diet.

(signed) *E. Moore*, Surgeon.

I have given relief for the present from sick fund.

To Messrs. Bestow and Christey, Relieving Officers,
Bethnal-green Workhouse, Bonner's-fields; or to
Mr. Meyrick, the Master of the Workhouse.

Gentelman, London, 4 March 1864.

I BEG to state I have been well aquainted whith Mrs. Manderell, of Hollybush-place, for the last 7 years. During that time she as work for mee, I have had every opportunity of seen her ways and habits, I have always found her a drifriant person to what shee as been reprisanted to be, I found her always willing and oblinging in heer work, I can recomend her to be a sober, honest, industris person, and by no meeans a drunked, during which time shee as work for mee.

Caroline Ball,
274, Bethnal-green-road, London.

Gentlemen, 264, Bethnal-green-road, 4 March 1864.

THIS is to certify that I have always found that Mrs. Mandrell was, whilst in my employ, a most steady, sober, and honest person. Should I require her services again, I should have no hesitation to employ her.

I am, &c.

S. Farrow, 266, Bethnal-green-road. *J. Mowl.*
C. Norris, 230, Bethnal-green-road.

I HAVE known Elizabeth Mandrell for twenty years and upwards when her husband required relief. I have visited at times unexpected, and never found her in an improper state, but always attendg her family.

H. Christey, R.O.

Gentelmen, London, March 1864.

I TAKE the liberty of presenting to you, regarding the caracter of Mrs. Manderell of Hollybush-place, I find she has been represented as a person of drinken habits. Them that has represented her as such labours under a great mistake; her husband is a weaver by trade, an can obtain but little money by his labour, but the woman does all in her power to asist him. She has a fine little girl, a cripple, but the woman does all that lies in her power to make that child as comfortable as she can. I am liveing thirten years close by the woman's house, an during that time i can certify, and so can more of the old neighbors asert the same, that we never saw her the worse for liquor. She is a sober, honest, industros poor woman as any in the parish of Bethnal-green.

John Gallahui,
No. 10, Hollybush-place, Bethnal-green-road.

Gentlemen, 3 March 1864.

I BEG to state I have known Mrs. Manderell near four years, and being engaged with repairs at Hollybush-place for a very long time, I have had an opportunity daily of seeing her character and habits, and have never seen her in the least the worst for liquor, but can recommend her as a sober, honest, industrious, and deserving person.

John Austin, Landlord.

Gentlemen,

HAVEING known Mrs. Mandrell through working for my wife for above two years, have allways found her to be a honest and industrious woman, and not a drunkard as reppresented.

William Brown, 272, Bethnal Gn Rd.

II. Charges against Dr. Moore.—Inquiry conducted by John Lambert, Esq., Poor Law Inspector.

REPORT of *John Lambert*, Esq., Poor Law Inspector, to the Poor Law Board.

Bethnal Green—Charges against Medical Officer.

Poor Law Board, Whitehall (S.W.)
15 March 1864.

My Lords and Gentlemen,

I beg to report that, pursuant to the instructions contained in the Board's Letter of the 23d of January last, I have held an official inquiry into the several charges preferred by the Guardians of the Parish of Saint Matthew, Bethnal-green, against Dr. Edward Moore, one of the medical officers of that parish.

The inquiry, which commenced on the 2d, was continued on the 5th, 6th, 11th, 17th and 19th of February, on which last day it was brought to a close.

The Vice Chairman and several of the Guardians were present throughout almost the whole investigation, which evidently excited considerable interest in the parish.

Both parties were represented by counsel, Mr. Giffard appearing for the Guardians, and Mr. Sleigh for Dr. Moore, and it was in order to suit the convenience of counsel that the inquiry, instead of being continued *de die in diem* was adjourned to irregular periods.

The charges, which are minutely set forth in the statement furnished to the Board by the Guardians, are comprised under the following heads:—

1. Neglect of patients.
2. Employing a midwife in cases of labour, instead of personally attending them.
3. Making extraordinary claims for vaccination fees.
4. Improperly charging ordinary cases of labour as difficult ones.
5. Getting up unnecessary inquests for the purpose of degrading the parish.
6. Bringing contempt on the Poor Law system by public appeals to the benevolent, and
7. Neglecting and refusing to keep the medical officer's books in conformity with the orders of the Poor Law Board.

I now proceed to examine the several charges in detail.

1.—Neglect of Patients.

It will be seen by the evidence, a copy of which is annexed, that this charge was confined to the cases of Elizabeth Mandrill and her two children, James and Joseph. With respect to Mrs. Mandrill herself, it appears that she obtained a medical order about a year ago, and took it to Dr. Moore's surgery, between nine and ten o'clock in the morning. Dr. Moore saw her at her house between two and three o'clock in the afternoon of the same day. According to her evidence, Dr. Moore said she was suffering from a slow fever, but he stated that he was of opinion that she was suffering from the effects of too much drink, and that he told her to abstain from it, and to be careful as to cleanliness. Mrs. Mandrill, however, denied that she had been drinking, and there is no evidence whatever, besides that of Dr. Moore, that she was a person of intemperate habits. Dr. Moore did not visit her again until he was sent for, about 10 days afterwards, and then he found her standing at her daughter's door. Mrs. Mandrill's version of what took place then and subsequently is as follows:—"I said, 'Mr. Moore, you have neglected me; you have not seen me for 10 days.' He said, 'the money I receive won't allow me to visit the paupers every day.' He said again that I must keep myself warm, and have nourishment. I saw him again three days afterwards; he said if I wanted any more medicine

medicine, I was to come after it. I did not see him again. He said I was very bad, and must take care of myself. My husband went for some medicine, and I got a bottlefull. I was some weeks before I got well."

Dr. Moore's statement, however, is very much at variance with the foregoing. He says, in alluding to his first visit, "I told her to call again in a day or so; a week or 10 days elapsed before I heard anything of her. A person came to me and asked me to call, saying that she was very ill. . . When I visited her, I found her standing, without bonnet or shawl, about 20 or 30 yards from her own door, talking to a neighbour—I think, her daughter. She said she was very bad when she sent for me in the morning. I did not say anything about money. I said that I expected persons, who were well enough to call upon me, to do so. She said, 'as you are well paid for it, I expect you to attend me.' I did not say she was very bad, and must keep herself warm. I said there was very little the matter with her. I told her to send up for a little strengthening medicine, and that she was to come up to my house if she wanted me. She was decidedly well enough to come up. Some medicine was fetched for her in the evening. I don't remember her sending for me afterwards."

The question for consideration, as the Board will perceive, is whether Dr. Moore ought to have visited Mrs. Mandrill during the 10 days which elapsed before he saw her the second time.

There is no doubt that, when Dr. Moore first saw Mrs. Mandrill, she was able to be about, as she called upon him on that morning, and she admits that she was out every day afterwards, taking exercise in the open air, pursuant to his directions. It is equally certain that she did not send for Dr. Moore during the 10 days in question, and that when she did send for him subsequently, he went to see her, and found her at her daughter's door.

Under these circumstances, I see no sufficient reason to discredit Dr. Moore's statement, that when he first saw her, he told her to call again in a day or two; and as she neither called or sent for him, it appears to me that in this instance the charge of neglect is not established.

There was no necessity for visiting the patient at her own home, and there is nothing to show that any inconvenience would have been caused to her if she had gone to Dr. Moore.

The next instance of alleged neglect arises in the case of Mrs. Mandrill's child, James:

In July last, the child was attacked with scarlet fever, and, on the morning of Thursday the 23d, a medical order was obtained from the relieving officer by the mother. Dr. Moore visited the child in the afternoon of the same day, and the mother afterwards went to Dr. Moore's and fetched some medicine for it. On Friday the child grew worse, and between three and four o'clock in the afternoon, the mother went to Dr. Moore, and told him that the child was dying.

There is considerable discrepancy between the statements of the mother and of Dr. Moore as to what passed at this interview, as the Board will perceive by the following extracts from the evidence:—

The mother deposed as follows:—"I said, 'If you please, Sir, will you come and see my little boy; I think he is dying.' He said, 'Not to-day.' I said, 'My son is that delirious that I cannot keep him in bed.' He said, 'I can't keep him in bed for you. There is no danger.' I said, 'If you won't come to see my son, can't you give him an order to admit him into the house, as you say there is no danger?' He did give me an order for him to be taken into the workhouse."

Dr. Moore, on the other hand, gives this account of the conversation:—"She said the child was dying. I said it must and would die if it remained there; its only chance, which was a very poor one, was by taking it away. I do not think I told her to come and say when she had taken the child to the workhouse. It was for the order for the house that she came."

The mother made no attempt to remove the child to the workhouse, but when she left Dr. Moore she went straight to another medical man, Mr. Brotherton,

who had seen the child on the Wednesday previously, and whom she was obliged to pay for his attendance. Mr. Brotherton saw the child about 10 o'clock at night: it was then in the last stage of scarlatina maligna, and not in a condition to be removed to the workhouse. It died shortly afterwards. Dr. Moore stated, that when he first visited the child he found it neglected, and the room and bed clothes in a dirty state. He then recommended that it should be removed to the workhouse. He also stated, that he called and saw the child on the Friday, and that the mother was out.

No further application with respect to this child was made to Dr. Moore after he gave the certificate on the Friday, and he alleges that he was afterwards under the impression that the child had been removed to the workhouse. The medical relief book contains entries of attendances on the Thursday and Friday, and also the words "sent to house," but the latter entry is in a different kind of ink from the others. It should be remarked also, that there are scarcely any other special entries in the medical relief book, and from the appearance of the book itself, as well as from the fact that it was usually out of Dr. Moore's custody from Monday, when the guardians meet, until Wednesday or Thursday every week, I am unable to place much reliance upon its accuracy.

With regard to the point whether Dr. Moore saw the child on the Friday, the mother states that he did not; and in the conversation when she went to Dr. Moore's house in the afternoon, nothing was said by him about his having seen the child on that day. The fact that the mother, instead of acting upon the certificate, went straight to Mr. Brotherton, and paid him to attend her child, furnishes a strong presumption that she pressed Dr. Moore to come, and that she accepted the certificate in consequence of finding that he would not comply with her application, and it will be seen by Mr. Brotherton's evidence, that when the mother went to him she appeared anxious, and was crying. I think, therefore, that if Dr. Moore did not visit the child on the Friday, he is properly chargeable with neglect in not going to see it after the mother's urgent representation; and if he had seen the child previously on that day, as alleged by him, I apprehend he was not justified in giving a certificate for the child's removal, as it must have been in the last stage of scarlet fever. The unfortunate circumstances with which the child was surrounded, instead of furnishing him with an excuse for his non-attendance, ought rather to have stimulated him to increased attention.

The third case is that of the child Joseph, who was attacked with scarlet fever about the 12th of August: on Saturday the 15th, the mother obtained a medical order, and Dr. Moore visited it on the same day. The child died on Sunday the 30th of August, and the cause of death is certified as "hydrothorax."

The mother states, that three or four days after Dr. Moore's first visit he told her to give the child plenty of nourishment, and take it out in the pure air. He gave her the same advice again three or four days later; Dr. Moore however says, that it was about eight days after his first visit, that finding the child convalescent, he told the mother that cleanliness, nourishment, and fresh air were all that it required.

On the Friday preceding the child's death, the mother called upon Dr. Moore and said, that the child was very ill, and that its private parts were much swollen; but there is so much discrepancy as to what occurred at this interview that it is necessary to quote from the evidence of both parties.

Mrs. Mandrill states, that when she requested Dr. Moore to visit the child, he said he would not come out, or give her any medicine for it; he never said anything of the child having been out. "I told him the child had been in bed all that day." He never said on that occasion, that he had seen the child playing in the gutter.

Dr. Moore deposed, that on the Friday preceding the child's death, he saw the child out and playing near the drain in the yard; that when the mother called he told her so, but she replied, that it had been in bed all day; and his evidence continues in these words: "I said no such thing, the child came up and spoke to me; she said she had been out the greater part of the day, and thought

thought the child had been in bed." I did not say that I had seen the child playing in the gutter; but I did say that I had seen it playing near the drain.

It will be observed by reference to the medical relief book, that there is no entry of an attendance on the Friday. On the Saturday Dr. Moore went to visit the child, and found it sitting near the drain. The mother came out and caught up the child, but Dr. Moore told her to stop, as he might as well examine it there, without having the trouble of going up stairs. Dr. Moore says, that he also stated that the child was in considerable danger, and that it ought to be in bed; that most likely it would have a fit, and the mother must not blame him for it.

Mrs. Ward, a neighbour, saw the child out when Dr. Moore went on the Saturday; she saw it out again at the water-butt after the doctor went away. On the Friday she saw the child sitting about the yard. During the previous days of the week the child came out and sat about; it was never kept in-doors.

The mother fetched some medicine for the child from Dr. Moore's on the Saturday, and the child died about one o'clock on the Sunday.

The mother alleges that Dr. Moore only attended the child four or five times during its illness, whereas Dr. Moore asserts that he visited it six or seven times before it was convalescent from the fever. Seven attendances are entered in the medical relief book.

There can be but little doubt that this unfortunate child died for want of proper care and attention; but it appears to me, that the blame rests chiefly with the mother, and not with Dr. Moore.

2.—Employing a Midwife in cases of Labour instead of attending them himself.

This charge arose on a complaint made by a Mrs. North to the Guardians, that she had attended four cases of labour for Dr. Moore, and he had refused to pay her usual charge of 2 *s.* 6 *d.* each. She likewise stated that she had been in the habit of attending midwifery cases for Dr. Moore, for the last eight years, and that he had paid her that sum for each.

The four cases specified by Mrs. North were those of Mrs. Bingley, Mrs. Hill, Mrs. Langton, and Mrs. Marsh.

Another case, viz., that of Mrs. Vines, was afterwards included in the charge.

In the case of Mrs. Bingley it appeared that the medical order was applied for about four o'clock in the afternoon of the 4th of October last, and the relieving officer brought it to the house about a quarter past six. Before the order was brought the woman had sent for Mrs. North, who had delivered her about five o'clock. The relieving officer knew, before he left the order, that the child was born; Dr. Moore, who was immediately sent for, arrived about half an hour afterwards, examined the woman, and continued to attend her as long as she required his services. There was no evidence to show that Dr. Moore had authorised or requested the attendance of Mrs. North; in fact, the order did not reach him until an hour and a half after the child had been born, and Mrs. North had left the house when he arrived.

With respect to Mrs. Hill, the medical order was applied for about half-past six on the morning of the 10th of October last, but it was not obtained until about eight, by the mother-in-law, who took it direct to Dr. Moore. When the mother-in-law returned the child was born. No one was present when the woman was delivered, but two neighbours, Mrs. Dove and Mrs. Waterlow were sent for immediately, and did what was necessary. Mrs. North came about half an hour after the child was born, and it appears that it was the mother-in-law who went for her. A few minutes after Mrs. North came Dr. Moore arrived, and he continued to attend the woman until she got well.

In this case, also, there is no proof whatever that Dr. Moore either requested or authorised the attendance of Mrs. North.

Mrs. Langton was confined on the 29th of August last. A medical order was applied for at seven o'clock in the morning, but it was not obtained till 10. It was then taken by Elizabeth Hall to Dr. Moore; Mrs. Hall returned immediately to Mrs. Langton, and Dr. Moore arrived almost at the same time. The child was then born. Mrs. North, who had been previously sent for, but it

does not appear by whom, delivered the woman, and it seems that she had left before Dr. Moore came. Mrs. Hall states that she did not see Mrs. North when she returned, and Mrs. North herself deposed, in her examination in chief, that Dr. Moore did not come whilst she was there. In her cross examination, however, she says, "she thinks that when Dr. Moore came he asked who it was that had sent for Mrs. North, and that she does not remember whether she made any observation or not."

In this case, which Dr. Moore continued to attend as long as his services were required, there is no evidence that he requested or authorised the employment of Mrs. North.

Mrs. Marsh was confined on the 8th of March 1863. She obtained the medical order in the January preceding, and Dr. Moore who had called upon her about a month before her confinement, told her to send her husband for him when he was wanted.

At two o'clock on the morning of Mrs. Marsh's confinement her husband went to two neighbours, but they refused to come, and he then applied to Mrs. North, who delivered the wife about seven o'clock. Dr. Moore was not sent for until about nine o'clock, and the husband told him then that the child was born and that his wife was going on well. Dr. Moore arrived about 10 o'clock, and attended the case as long as his services were required. Mrs. North had left before he came. The husband stated that when he went for Mrs. North, and asked her to go to his house whilst he fetched Dr. Moore, she said there was no occasion to fetch him, as she could do the business herself.

The fifth case is that of Elizabeth Vines, which was adduced chiefly for the purpose of showing that Dr. Moore had recognised Mrs. North as his assistant, by promising to remunerate her.

Mrs. Vines was confined on the 18th of March 1862. Early in the morning she sent for Mrs. North, who lived opposite, and had been with her in a previous confinement, and Mrs. North delivered her about seven o'clock.

A medical order had been obtained about three weeks previously, and the husband went for Dr. Moore between six and seven o'clock. Dr. Moore did not arrive until after the child was born, and Mrs. Vines states that she heard him say to Mrs. North that she was to come to his house in the evening and he would give her the medicine, and settle with her; but she did not hear what the settlement was to be.

In explanation of this part of the charge, Dr. Moore said that he found Mrs. Vines very bad from flooding, and Mrs. North informed him that she had been obliged to administer several doses of brandy, and also to give her tea and gruel from her own resources. Knowing Mrs. North not to be well off he had told her to come to his house for Mrs. Vines' medicine, and he would then repay her what she had paid, and give her an order for nourishment upon the parish; accordingly he did give her 2 *s.* for the brandy and tea which she had provided for Mrs. Vines.

It must be observed that Mrs. Vines admitted that Mrs. North had brought her in brandy and tea, for which she could not afford to pay.

The Board will see, by reference to the evidence, that, with the exception of the expression used by Dr. Moore in the hearing of Mrs. Vines, that Mrs. North was to come for the medicine, and he would settle with her, there is nothing to corroborate the general statement made by Mrs. North that she had attended a good many midwifery cases for Dr. Moore during the last seven years, and he had given her 2 *s.* 6 *d.* in each case. In fact, in her cross-examination she says, "I cannot bring any person who was ever present when Dr. Moore said anything about employing me to attend patients for him. I can't name anybody who was ever present when Dr. Moore paid me for my attendance."

The four cases for which Mrs. North claims payment from Dr. Moore are those of Hill, Bingley, Langton and Marsh; and although they occurred at the following dates, viz.: Hill, October 10th, Bingley, October 8th; Langham, August 29th, and Marsh, March 8th, Mrs. North made no claim for her fees until the 4th of November. Her account of what took place then is as follows: "He (Dr. Moore) came out of No. 10, and I live at No. 8, opposite. I went out, and met him. I said, 'Will you pay me my fees?' He said, 'for what?' I said, 'For those four cases.' He said she could not claim a farthing, as he did

did not remove the after-birth. I should have let them lay, and cover them over with a napkin. They would not hurt or take any harm for four or five hours.' I said, how will the gentlemen know if I put them to bed or you, sir? 'He said, he would not tell a falsehood for any one.' We then parted."

Dr. Moore gives a different version of this conversation.

"Mrs. North said, 'Will you, Dr. Moore, pay me my fees for attending those four or five last cases for you?' I said, What for? I am astonished, what are you speaking about? I said, 'I was not aware you had any right to charge for what you have done, besides I am not satisfied with the manner in which you have conducted yourself in these cases.' She said, 'In what way? I have saved you a good deal of trouble, and the least you could do, would be to give me 2 *s.* 6 *d.* a case.' I said, the reason I am dissatisfied is this; you undertake my duties, you do not have me sent for when I ought to be, and you always get rid of the after-birth before I get there; she said, 'she could see no harm in that;' and I replied that she was incurring great danger, and I ought to satisfy myself that the after-birth was properly removed.

These statements are so conflicting, that they furnish no assistance in determining the question under consideration; and I think therefore that, for the reasons previously adverted to, the Board will concur with me that the charge against Dr. Moore of employing a midwife instead of attending the cases himself, has not been established.

In connexion, however, with this subject, there is another matter of a very grave nature, to which I must now direct attention.

It was on the 4th of November that Mrs. North saw Dr. Moore in the street, and applied for the fees in question; and on the same day she went to the workhouse, and made her complaint to the House Committee, who happened to be there at the time. On the 9th she went there again, and repeated it to the Guardians at their Board meeting.

On the 11th she received the following letter:—

"Mrs. North, "Hateyford Park, 11 November.

"Myself and some other ladies having heard that many poor women have "had great difficulty in getting a doctor from the parish when in labour, have "determined to institute a small lying-in hospital on Bethnal-green, to be "under the superintendence of Dr. Moore and others. They have heard that "you are a likely person to be useful; so, if the situation is likely to suit you, "you must apply for Dr. Moore to be surety for you. The wages will be 30*l.* per "year with board and lodging, and if we are successful in getting the subscrip-"tion, we shall soon begin.

"*Mary Challone.*"

Mr. Netherclift, an expert, was called, and stated that, in his opinion, this letter was in the handwriting of Dr. Moore. The admissibility of Mr. Netherclift's evidence was objected to by Mr. Sleigh, on the ground that the inquiry was in the nature of a criminal proceeding; but this was an objection which I at once overruled.

Mr. Netherclift was examined on the 5th, and when Dr. Moore was examined on the 19th, he admitted that the letter was in his handwriting.

The obvious suggestion which arises in this letter, is that it was written to Mrs. North by Dr. Moore, to induce her to forego giving evidence against him.

Dr. Moore, however, gave the following as his explanation of it:—

"I wrote that letter four or five days after Mrs. North met me in the street, "and asked me for the fees. I did not see that letter again, after it had been "sent until it had been placed in the hands of the witness, Mr. Netherclift. I "was never asked to acknowledge whether it was in my handwriting or not. "I heard that Mrs. North had been making some very false statements about "me, and I was rather irritated at them, and I wrote that letter, thinking it "might bring her to my house, so that before credible witnesses I might "remonstrate with her, and ask her what ground she had for it, and why she had "told those falsehoods about me, as I considered they were calculated to do me "a very great deal of harm without any real cause for it. There was no par-

" ticular truth in the statement in the letter about the establishment of a lying-
" in hospital at that time. I had heard, before writing that letter, that she
" had been making charges against me before the Guardians, which had been
" published in the papers."

In his defence of Dr. Moore, Mr. Sleigh admitted that this letter was substantially a subterfuge; that it was a foolish, wrong, and ill-advised act, for which Dr. Moore could not help feeling regretful.

He further contended that if Dr. Moore meant the letter as a bribe, he must have been an idiot to have written it without disguise. But it is scarcely necessary to say in reply to this remark, that the letter is written with a fictitious signature and address, and the Board will see at once that it is generally disguised throughout; this so much so, that Mr. Massingham, a surgeon called on behalf of Dr. Moore on another part of the inquiry, said that the handwriting was not his.

3.—Making extraordinary Claims for Vaccination.

The Guardians allege that Mr. Wright, assistant relieving officer, made, under their directions, a house-to-house visitation of all cases reported to have been vaccinated during a period of three months; that Mr. Wright reported that he was unable to find 47 of Dr. Moore's cases at the addresses given by him, and that the Guardians refused to pay the fees for those cases, and struck them out. The period in respect of which this investigation was made, appears, from the evidence of Mr. Wright, to have been the half-year, not the quarter, ended at Lady-day 1861.

On reference to the Vaccination Book it will be seen that during the quarter ended Christmas 1860, Dr. Moore entered 138 cases as successfully vaccinated. The fees for these cases amounted to 10*l.* 7*s*, and that sum was allowed by the guardians.

In the quarter, ended Lady-day 1861, nine cases entered in the Vaccination Book are struck out. Of these apparently eight were struck out in consequence of the persons not being found at the addresses given; and one, in consequence of the person not residing in the parish. In these nine cases, however, only one was entered as successfully vaccinated, and charged for. During the quarter Dr. Moore charged for 116 cases as successfully vaccinated, and apparently 115 cases were allowed by the guardians.

It is not, however, clear at what period the columns headed "Result of Vaccination" and "Fees due" were filled up. From the fact that in some 13 cases it is not stated whether the vaccination was successful or not; and that in almost all the instances, in which it was found after inquiry that the persons were not known at the addresses given, the cases were entered as "unsuccessfull"; it is evident that Dr. Moore omitted to make up the book regularly each week, and only filled up the columns in question after the result of the inquiry was known. He himself stated that the entries of "successfull" and "unsuccessfull" were entered as he had an opportunity of seeing or hearing of the children—sometimes not for a fortnight, sometimes not for two months, and sometimes not until the end of the quarter.

It is somewhat remarkable that in the quarter ended Lady-day 1861, during which Mr. Wright made his inquiry, 46 cases out 184 are returned as "unsuccessfull," whilst in the following quarter only 5 out of 162 are so returned.

The list made out by Mr. Wright was not produced, so that I was unable to ascertain whether any of the cases entered in it were charged for as successful.

In order to account for the inability of Mr. Wright to find the persons named in his list, evidence was adduced to show that in the parish there are several streets of the same name, and several houses in the same street having similar numbers; that the houses are usually let out in apartments, and that the inhabitants frequently change their places of abode.

It also appeared that in the district of another medical officer upwards of 20 cases could not be found.

There can be no doubt that the Vaccination Book presents a very suspicious appearance for the quarter ended at Lady-day 1861; but, with the one exception to which I have alluded, I do not find that the Guardians struck out and refused to pay the fees for any cases during the period over which Mr. Wright's inquiry extended. And, as I have already stated, there was no proof that

that any of the cases included in Mr. Wright's list had been entered as "successful," and paid for, although almost all the 46 cases returned as "unsuccessful" are those of persons whose addresses appear to have been incorrectly entered in the first instance, and altered afterwards.

The Board will see, from the foregoing statement, that this charge has not been established; but at the same time it is obvious that Dr. Moore has laid himself open to censure for the loose and irregular way in which the Vaccination Book has been kept by him.

I observe by a minute of the guardians on the 8th of April 1861, that "Dr. "Moore attended the Board to explain the cases of vaccination not found by "Mr. Wright, when the Board ordered all cases not so found to be struck out "of Dr. Moore's account, and at the same time cautioned him to be more "careful in future,"

I have already stated that it does not appear that any of those cases were included in Dr. Moore's account, and if they had been and were so struck out, I think, that after the caution of the Guardians, and the length of time which has since elapsed, the offence must be considered as condoned by them.

4.—Making extraordinary Claims for extra Medical Fees.

The charge under this head is, that in the opinion of the Guardians Dr. Moore claims 40 *s.* for many cases of labour where only 10 *s.* should be charged.

The return was put in showing that during the two years ended at Michaelmas 1863, he had attended 138 cases, for 36 of which he had charged the higher fee.

No evidence was adduced on behalf of the Guardians to show that any of the 36 cases in question were not difficult ones. They alleged, however, that no statistics could be adduced showing so large a proportion; and Mr. Giffard contended that the thing spoke for itself, "*res ipsa loquitur*," and that if one labour in every four was difficult, it would cease to be "extraordinary."

On the part of Dr. Moore it was proved that in every case, except perhaps one, about which there was some doubt, another medical man had been consulted; and the medical men themselves who were called, stated that the cases which they had respectively attended were cases of difficulty and danger.

It should be remarked, however, that in a considerable number of the cases, Mr. Mendola, who is Dr. Moore's substitute, was the surgeon consulted, and he received from Dr. Moore 10 *s.* for his attendance on most of those occasions.

My conclusion with respect to the charge now under consideration, is that, although the large proportion of extra cases was such as fully to justify an inquiry, Dr. Moore has shown that he was entitled to the fees in question.

5.—Getting up unnecessary Inquests for the purpose of degrading the Parish.

There were three inquests embraced in this charge, viz., those in the cases of—

1. Ruth Da Costa,
2. Sarah Ward, and
3. Mary Branston.

No witnesses were examined by the Guardians, who relied upon the entries in the Medical Relief Book in support of the charge.

Dr. Moore called Mr. Humphreys, the coroner, and two other witnesses on his behalf; but except in the case of Sarah Ward, it was not shown that he had any communication either directly or indirectly with the coroner.

Mr. Humphreys stated that Dr. Moore called upon him, and having mentioned to him that the death of the child, Sarah Ward, had occurred from other than natural causes, viz., the inhalation of impure atmosphere, inquired whether, under those circumstances, he could give a certificate, Mr. Humphreys thought he could not, and added that if he did, he (Mr. Humphreys) should nevertheless, hold the inquest, if he considered it necessary. Dr. Moore also stated that there was no specific disease. Mr. Humphreys afterwards instructed his officer to make inquiry, and in consequence of his report, the inquest was held. Having held the inquest, Mr. Humphreys considered that it was quite necessary,

and his opinion is corroborated by the verdict of the jury, that the death was occasioned "by blood-poisoning from the inhalation of bad air."

With respect to the entries in the Medical Relief Book, the Guardians referred to an erasure in the column "Nature of Disease," by which it appeared that Dr. Moore had originally returned the case as one of *scarlatina*, but has since altered it by erasure; the inference being that the erasure was made in order that the book might not appear to be at variance with the Dr. Moore's statement to the coroner, that the child had no specific disease. My attention was also drawn to the fact that the *post mortem* examination, upon which the verdict of the jury was founded, was made by Dr. Moore himself.

The Guardians state that Mr. Brotherton, who attended the child for Dr. Moore, was willing to certify that the child died from natural causes; but Mr. Brotherton was not called.

Looking at the evidence of Mr. Humphreys, and the verdict of the jury, I am unable to say that the inquest was unnecessary; but if it were, and the object of Dr. Moore had been to degrade the parochial authorities, I apprehend that the Guardians would have no cause of complaint against him, as the vestry and not they are answerable for the public sanitary arrangements of the parish.

6.—Bringing Contempt on the Poor Law System by Appeals to the Benevolent.

The case to which this charge chiefly applies is that of Mary Branston, whose name has been already mentioned. This old woman, who was 79 years of age, had fractured her thigh, and a medical order was obtained for her on Saturday the 25th of January 1862.

Dr. Moore attended her on the same day. The Medical Relief Book contains an entry of his attendance then, but no entry whatever during the following week ended the 1st of February. An attendance is entered on every day during the week ended the 8th of February, but none during the week ended the 15th. There are two attendances during the following week, viz., on Sunday the 16th, and Thursday the 20th of February, but none subsequently; and on Thursday the 27th, the old woman died.

The book contains no entry whatever as to the present state or termination of the case, no necessaries appear as ordered for the patient, and no report was made to the Guardians by Dr. Moore, except that contained in the following certificate:—

"January 27.

"I hereby certify that I have, with Mr. Mendola's assistance, reduced the "fractured thigh of Mary Branston, 79 years of age, residing at 19 William-"street, and that she could not have been sent to the hospital without endanger-"ing her life, as the motion and removal would, in all probability, have con-"verted the fractured thigh into a compound one.

"*Edward Moore*, Surgeon."

"To Messrs. Bestow and Christy, Relieving Officers,
Bethnal-green Workhouse."

On the next day, viz., the 28th of January, three days after the accident, the following letter, written by Dr. Moore, appeared in "The Times":—

"Sir,

"Knowing your readiness to give publicity to any deserving case of distress, "I beg to solicit the insertion of the following painful one. This evening I "was called in haste to visit a poor woman, 97 years of age, who, it was stated, "had fallen and fractured her thigh-bone; upon my arrival I found the poor "old creature lying upon a wretched flock bed and worn-out bedstead; along-"side lay her husband, blind, helpless, and apparently dying, having been "bedridden for four years, and upwards of 80 years of age. Her entreaties "were that I should not send her to the hospital, as she wished not to leave "her husband in a dying state, never having been separated for 60 years, a "request I could not help acceding to, as removal would have probably caused "her death by rendering a simple fracture a compound one.

"Upon

" Upon inquiring how the accident was caused, I found that after attending " upon her husband with refreshment and medicine, she had knelt down to pray, " in her hour of agony, to the Allwise Disposer of events, and upon arising, over- " come by fatigue and emotion, missed the chair upon which she usually sat, fell " backwards, and thus the result. My object in soliciting the insertion of this " statement is the hope that the benevolence that never seems to fail may enable " me to get her a small bedstead and mattrass, so that her sufferings may not " be aggravated by the restlessness of the unconscious and dying man, and " that my humble surgical efforts may have a chance of a favourable result. " Any contributions sent will be thankfully acknowledged in 'The Times;' " should any philanthropic persons wish to be their own almoners, I append the " address: Mary Branston, 19 William-street, Green-street, Bethnal-green.

" I have, &c.
(signed) " *Edward Moore*, M.D., M.R.C.S., L.S.A.L.,
15 Charles Terrace, Victoria Park."

" January 25.

Upon this letter the Guardians complain that it raises the inference that the proper authorities would not supply the bed and bedding required; and they allege that Dr. Moore, as their medical officer, should have applied to them in the first instance, instead of appealing to the public. The result of the appeal was that subscriptions, amounting to about 146*l.*, were received by Dr. Moore; and he states that he has expended between 60*l.* and 70*l.* in obtaining the appliances and other necessaries which were required. His fee of 3*l.* for setting the thigh was, however, charged by him to the Guardians, and afterwards paid by them.

Dr. Moore in his evidence states, that the reason why he appealed to the public is that the case was one of such a distressing character, that he was led away by his feelings in some respect, and by the result of his application to the Guardians in other cases. He makes the same statement in his written explanation addressed to the Board, and adds, as a further reason, that " the Board (of Guardians) did not meet for several days, and every hour was of importance in the woman's critical state."

In his cross-examination, however, he admitted that he had never applied for such a bed as the one required; and the only application of that kind he was able to name as having been refused was one for a fracture apparatus in 1854. This second excuse is contradicted by the fact that the Guardians met on the Monday, two days after the accident; and it is impossible that the letter to " The Times," written on the Saturday or Sunday, could have appeared before that day. In point of fact, however, it was not published until the day afterwards, viz., Tuesday. In his letter addressed to the Relieving Officer, which will be found in Mr. Howard's letter of the 9th of February to "The Times," he states that the reason he did not apply for a bed was because he did not know the Guardians had one suitable, it being one of a peculiar sort required; and he goes on to say that he had had one made at a cost of 16*l.* 16*s.*, and which he did not think the Board would have sanctioned if he had applied, for if there was one of the sort at the workhouse they were very likely to want it for their own use. It will be seen, by reference to Dr. Moore's letter to " The Times," that he does not allude to a mechanical or invalid bed, but merely to a small bedstead and mattrass. Another point to which my attention was directed is the statement, in the same letter, that Dr. Moore found the " poor old creature lying upon a wretched flock bed and worn-out bedstead;" whereas it was proved by the daughter that the bed was a good feather bed, and the bedstead was nearly new, her mother having had it only nine months.

It has been already mentioned that Mrs. Branston died on the 28th of February, and the daughter stated that Dr. Moore did not visit her for eight days before her death. On the other hand, Dr. Moore swore that he attended her almost every day, although there is no entry, in his Medical Relief Book, of any attendance during the period in question.

With regard to the charge against Dr. Moore in this case, I certainly think that as the officer of the Guardians, and employed by them to attend Mrs. Branston, it was clearly his duty to have reported to them what necessaries

were required by her before he appealed to the public; and that it is apparent, from the misrepresentations and contradictions on his part which I have pointed out, that he must have had some other object in making his appeal than to obtain a small bed and mattrass for his pauper patient.

7.—Neglecting and Refusing to Keep his Books as ordered by the Poor Law Board.

On the 7th of March 1861, the Guardians caused a letter to be written to Dr. Moore, requesting him that in future when attendance was given by a substitute, he would be careful to enter such attendance in red ink, pursuant to the directions appended to Form P. prescribed by Article 205, No. 4, of the Consolidated Order.

It was proved by Mr. Meldola, Dr. Moore's substitute, that he was in the habit of attending about 30 patients for Dr. Moore in the course of a year; and, upon reference to the District Medical Relief Books, I find that, within a few days after the date of the letter addressed to him by the Guardians on the 7th of March 1861, Dr. Moore commenced making red-ink entries, and those entries are continued up to the close of the same book on the 24th of August 1861. In that book there are no less than 132 attendances in red ink, on different days from those upon which he attended himself, and 43 on the same days, making the total of 175 attendances by his substitute during a little more than five months.

With this book the red-ink attendances were discontinued, and not resumed until the 23d of November last, four days after the present charge had been transmitted to the Poor Law Board; and between that period and the 13th of February there are 32 attendances by substitute on days when Dr. Moore did not attend, and one on the same day as he attended himself. In the face of the entries which I have pointed out, the Board will find it difficult to understand how Dr. Moore can assert that instances of attendance by substitute are so few that he cannot be accused justly of wilful refusal, and that in almost every case attended for him he visits the patient himself the same day. The entries are either true or fictitious. In the one case, they contradict Dr. Moore's explanation, and in the other they render him amenable to a more serious charge.

Subordinate Charges.

I have directed the attention of the Board to the principal charges affecting Dr. Moore, and it now only remains to advert to the subordinate complaints against him.

They arise chiefly upon a letter addressed by him to the "Morning Star" on the 21st October 1863, and which is appended to the evidence. In that letter he asserts, amongst other things, that he was refused by the Guardians the use of the bath at the workhouse to expedite the cure of chronic skin and rheumatic complaints, on the ground that his application was merely to save his time and physic.

The Minute of the Guardians on that application is as follows:—

"Monday, 16 December 1861.

"Mr. Moore attended the Board, and requested to have permission to use "the bath for the out-door poor: after due consideration it was thought that "it would interfere with the arrangements of the house, and the Clerk was "directed to write to Mr. Moore accordingly."

In the same letter Dr. Moore says: "I could enter upon and dilate on "various other reasons why the Guardians are anxious for my dismissal * * * "Another opportunity will most probably arise, in a court of law, that will show "these unblushing and mendacious slanderers that I am not to be misrepre-"sented and slandered with impunity."

The Board will observe that those remarks are addressed to a public journal by Dr. Moore against the Guardians, whose officer he is, and I am unable to see that they are in any way justified by the evidence at the inquiry.

The Board are aware of the antagonistic feelings which for a long time past have existed between Dr. Moore and the Guardians. The following passages from

from his written explanation show that on his part those feelings have not been moderated :—

" But facts and truth, unfortunately, is not always convenient for the Guar-
" dians of Bethnal Green."

" Had the Guardians been actuated by public duty alone, they would have
" seen that every quarter, when the books are made up, that many persons had
" been entered but not charged, not being found, and marked unsuccessful."

" I do not think any other body of men would have exercised so litigious a
" spirit had they not been very anxious to swell out the catalogue of frivolous
" and vexatious charges against me."

It is scarcely necessary to direct the attention of the Board to the remaining points, as they are of minor importance, and the case must be disposed of upon the principal charges already adverted to.

Concluding Remarks.

It must be obvious, from what I have stated, that any attempt to restore harmonious action between Dr. Moore and the Guardians is not likely to be attended with success ; and in order to enable the Board to arrive more easily at a decision with respect to the course to be pursued by them in dealing with this intricate matter, it is right that I should inform them that, in his cross-examination by Mr. Giffard, Dr. Moore conducted himself in such a way as to call for the remonstrance of his own counsel, Mr. Sleigh, no less than three or four times. After much fencing and great reluctance, Dr. Moore admitted that, in 1842, he had attended a meeting of the Bethnal Green Medical Association, when he was questioned as to his qualification. He further admitted, that the Apothecaries' Company had sued him for penalties for practising without a license, and that he had been obliged to pay the amount. He also admitted that he had commenced an action on an I. O. U. for 500 *l.* against the executor of a deceased gentleman who had been a patient of his, that his attorney advised him there were difficulties in proving the handwriting, and that he subsequently abandoned the action.

The chief points to be urged in favour of Dr. Moore are that, upon the whole, he does not seem to have neglected the poor ; and there is no doubt that he has exerted himself to improve the sanitary state of the parish, and thereby incurred the hostility of some of the authorities. For these reasons I am disposed to recommend that the Board should give him an opportunity of tendering his resignation, by asking the Guardians, in the first instance, whether, after having heard the evidence adduced at the inquiry, he now possesses their confidence.

If the Board concur with me, I suggest that a letter be addressed to the Guardians, to the following effect, viz. :—

That the Board have received my report after the recent inquiry into the several charges preferred against Dr. Edward Moore, one of the medical officers of the parish, and carefully considered the voluminous evidence on that occasion.

The first charge brought under the notice of the Board is that of neglect of duty in the cases of Elizabeth Mandrill and her two children, Joseph and James. With respect to Mrs. Mandrill herself, the Board find that Dr. Moore visited her in the afternoon of the day on which he received the medical order ; and, although he did not see her again for 10 days afterwards, it is evident from her own admission that she was out every day in the meantime, and when he went to see her, after having been sent for at the expiration of that period, he found her, not at her own house, but at her daughter's door, without bonnet or shawl. It does not appear that any incovenience would have been caused to Mrs. Mandrill by going to Dr. Moore's house, and the Board are of opinion, therefore, that Dr. Moore cannot be considered as guilty of neglect in having omitted to visit her during the interval in question.

The substance of the complaint of Mrs. Mandrill in regard to the child Joseph is, that Dr. Moore only visited him five times in the four weeks of his illness, and that when she went to him on a Friday, two days before the child's death, and said he was very ill, Dr. Moore refused to visit him then, and did not do so until the following afternoon. The documentary evidence shows that the medical order was given on Saturday the 15th of August, and that the child died on Sunday the 30th, or 15 days only after Dr. Moore's first attendance,

and the Medical Relief Book shows seven visits by him during that time. The nature of the disease is entered as " debility from fever," and the mother stated that Dr. Moore told her to give the child plenty of nourishment and take him out in pure air. With reference to his alleged refusal to visit the child on the Friday before its death, Dr. Moore stated that he had seen the child playing about near the drain in the yard, and there is no doubt that when he went the next day the child was out-of-doors, standing by the gutter, and that when the mother heard that Dr. Moore was coming she took the child and was carrying it upstairs, and Dr. Moore called out and stopped her. Upon this state of facts, the Board are unable to say that Dr. Moore is chargeable with blame.

In the case of James, who died of scarlatina on the 24th of July, the medical order was given on the 23d of July, and Dr. Moore visited him on the same day. The mother went to Dr. Moore's on the afternoon of the 24th, and requested him to come and see the child again, as she thought he was dying. Dr. Moore did not go, but gave her a certificate for the admission of the child into the hospital of the workhouse. Instead of acting upon this certificate, the mother went immediately to another medical practitioner, Mr. Brotherton, and paid him to come and see her boy. Mr. Brotherton found him in the last stage of malignant scarlet-fever, and the child died shortly afterwards. Mr. Brotherton stated that when he visited the child in the evening it was not in a fit state to be removed.

Dr. Moore endeavoured to justify his non-compliance with the mother's request by alleging that he had previously seen the child on the same day (which, however, the mother denied), and that the house was so offensive that the only chance for the child was to remove it to the workhouse. Upon a comparison of the evidence, the Board are not satisfied that Dr. Moore did visit the child on the Friday before the mother went to him in the afternoon: no allusion to any such visit was made by him in his conversation with the mother, and the Board can scarcely suppose that if he had seen the child, then in the last stage of scarlatina, he would have given a certificate for its removal. The Board consider that, in either alternative, his conduct is open to censure, although not in an equal degree.

The charge preferred against Dr. Moore of employing a midwife to attend labour cases, instead of doing so himself, depends mainly upon the evidence of Mrs. North; but in the four individual instances adduced, it appears that Mrs. North was sent for by the women themselves, and there is no proof that he requested or instructed her to attend for him. In three of the cases the medical order had not reached Dr. Moore until after Mrs. North had been called in, and in the fourth case it was shown that Mrs. North had not been applied to until after two neighbours had refused their assistance.

With a view of substantiating the general charge, a witness (Elizabeth Vines) proved that when she was confined, about three years ago, Dr. Moore had told Mrs. North to come for Mrs. Vines' medicine, and he would then settle with her; but it appeared that Mrs. North had, at her own expense, supplied Mrs. Vines with brandy and tea, and Dr. Moore stated that the 2 *s.* which he afterwards paid to Mrs. North was to cover the expense she had incurred in supplying these articles.

In connexion, however, with this part of the inquiry, it was proved, and afterwards admitted by Dr. Moore himself in his examination, that after Mrs. North had made her complaint to the Guardians, and before any further investigation of the matter had taken place, Dr. Moore addressed to Mrs. North a letter, written under a feigned signature and address and in a disguised hand, and stating in effect that some ladies were about to establish a lying-in-hospital, and that Mrs. North would be appointed nurse to it at 30 *l.* a year, with board and lodging, if Dr. Moore would become security for her.

That letter was purely fictitious, and the only explanation Dr. Moore was able to give of it is, that he had heard that Mrs. North had been making some very false statements about him, and he thought that letter would bring her to his house, so that before credible witnesses he might remonstrate with her. The Board, however, cannot but regard this explanation as extremely unsatisfactory; the letter being, in their opinion, an unworthy subterfuge, and altogether unjustifiable.

The allegation of getting up unnecessary inquests for the purpose of degrading the parish must be limited to the case of the child Sarah Ward, as there was

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no proof that Dr. Moore had communicated with the coroner either directly or indirectly as to the death of any other person. In the case referred to, Dr. Moore called upon the coroner and told him that the death had not been occasioned by any specific disease, and both the coroner and jury appear to have been satisfied that the inquest was necessary. It must be remarked, however, that the verdict of the jury was founded upon the result of the *post mortem* examination by Dr. Moore himself; and, with reference to the statement made to the coroner in the first instance by Dr. Moore, that there was no specific disease, the attention of the Board has been drawn to an obliteration in the medical relief book, from which there is reason to suppose that the disease was in the first instance entered as scarlatina. The Board are of opinion that this obliteration, in connexion with the other circumstances, is calculated to excite grave suspicion, and such as to have rendered inquiry necessary.

The next complaint is that of making extraordinary claims for vaccination and medical fees. With respect to the former, it appears that in February 1861, the guardians caused a house to house visitation to be made of all cases reported to have been vaccinated since the September preceding, and the result was that 47 of Dr. Moore's cases could not be found at the addresses given by him. The list of these 47 cases was not forthcoming, so that the Board are unable to ascertain whether any of them are charged for or not; but, upon reference to the vaccination book, it is evident that during the half year ended at Lady-day 1861, a large number of addresses have been altered by Dr. Moore, and almost in every instance where the address has been altered the case has been entered as unsuccessful. Whilst, therefore, it has not been proved that Dr. Moore actually made claims upon the guardians for fees in the cases in question, the state of the book is such as to excite grave suspicion, and to warrant the Board in concluding that the original entries have been very carelessly and improperly made.

The extra medical fees claimed by Dr. Moore, and of which the guardians complain, relate to cases of midwifery. Out of 158 labours during the two years ended at Michaelmas 1863, he charged for 36 as cases of great difficulty. No proof was adduced that in any specific case the charge was improperly made, but it was alleged that, according to ordinary and well-established statistics, the proportion was extremely excessive. The Board find, however, that in every difficult case, with scarcely an exception, another medical practitioner was consulted, and assisted; and, looking at the testimony of the medical gentleman so called in, the Board cannot say that Dr. Moore was not entitled to the extra fees claimed by him. At the same time, it is clear that the guardians were quite justified in requiring a full investigation of the cases in question.

The charge against Dr. Moore of bringing contempt on the Poor Law system, by public appeals to the benevolent, has reference chiefly to the case of Sarah Branston. This poor woman fractured her thigh, on Saturday the 25th January last, and Dr. Moore visited her, in pursuance of a medical order, on the same day. The guardians met on the following Monday, the 27th, but no report was made to them of the state of the case. The only entry in the medical relief book on the 27th is, "Sarah Branston—fractured thigh;" and there is nothing in it to show that the necessary conveniences for effecting a cure were not available. On the 28th January, an appeal bearing the signature of Dr. Moore was published, in which he described the poor woman as "lying upon a wretched flock bed and worn-out bedstead, alongside of her husband, blind, helpless, and apparently dying, having been bed-ridden for four years, and upwards of 80 years of age," and solicited subscriptions to get her a small bedstead and mattrass.

No application was made by Dr. Moore to the guardians to supply these articles, and the Board observe that he has on three separate occasions assigned a different reason for the omission.

In his evidence at the inquiry, he stated that the case was of such a distressing character, that he was led away by his feelings in some respects, and by the result of his application to the guardians in other cases. In a letter addressed to the relieving officer, he says that he did not apply for a bed, because he did not know the guardians had one suitable, it being one of a peculiar sort required; and, in his written explanation addressed to the Board, he repeats the assumption that, from previous applications, he would have been met by a denial, and adds as a further reason that the Board of Guardians did not meet for several days, and every hour was of importance in the woman's

critical state, lying in bed with a blind, delirious, and dying old man of 80 years and upwards.

He was, however, unable to name any instance of actual refusal by the guardians to supply necessary articles in cases of accident, except when he applied for a fracture apparatus, so far back as 1854; and his allegation that the guardians did not meet until several days after the accident, is contradicted by the fact that their ordinary meeting was held two days afterwards; and it was impossible that his public appeal could have appeared before that day. In fact, it was not published until the following morning.

With respect to the wretched flock bed and worn-out bedstead, it was proved by the daughter that the bed in question was a feather bed, and that the bedstead was comparatively new.

In his examination at the inquiry, Dr. Moore distinctly said that the patient was lying on a bed in which he could have no chance of curing the fracture, and that she had no means of obtaining a mechanical or water-bed, or of supplying herself with such necessaries as the case required. Having regard, therefore, to the position of Dr. Moore as the officer of the guardians employed to attend the case, and to the responsibility imposed upon him by the law of recommending and providing such necessaries and appliances as were necessary for the proper treatment of the case, the Board consider that he was guilty of serious neglect of duty in not reporting fully to the guardians, viz., on Monday the 27th of January, the circumstances, if he believed them to be true, which were known to the public through the medium of his published letter on the 28th, and they are further of opinion that his misrepresentations and contradictory statements are calculated to cast addititional discredit upon his conduct.

The Board have also to remark that it appears by the daughter's evidence, that he did not attend Mrs. Branston for eight days before her death, and, although he himself swears that he attended her two or three times during that period, the Board find that the medical relief book contains no entry whatever of any such attendances.

With respect to the charge of neglecting and refusing to enter the attendances of his substitute in red ink pursuant to the Consolidated Order, the Board find that on the 7th of March 1861, the guardians requested Dr. Moore by letter to be careful to comply with this important regulation in future, and he appears to have done so until the 24th of August following. From that time, however, until the 23d of November last, four days after the present charges were preferred against him, the medical relief book contains no entry whatever in red ink, although it is evident that Mr. Mendola from time to time attended several cases as his substitute. To some extent Dr. Moore admits this charge, but in his explanation he alleges that the instances of omission are so very few that he cannot be accused justly of wilful refusal, and that in almost every case attended for him he visits the patients himself the same day. The Board regret, however, that they cannot receive this explanation as consistent with the fact, inasmuch, as it will be seen by reference to the medical relief books themselves, that between the 7th of March 1861, the date of the letter of the guardians, and the 24th of August following, the period during which the red ink entries were made, there are no less than 132 attendances marked in red ink on different days from those on which Dr. Moore appears to have himself attended, and 42 duplicate attendances on similar days, making 175 attendances during little more than five months.

The Board have now stated how far in their opinion the chief charges against Dr. Moore have been supported by the evidence, and it only remains to determine what course they will take with regard to Dr. Moore himself.

In a Resolution passed before the recent official inquiry on oath, the guardians declared that they had lost all confidence in Dr. Moore; but, inasmuch as some of the charges upon which that Resolution is based, do not appear to have been established, the Board are desirous of ascertaining, before arriving at a final decision, whether the guardians now see any reason for altering or modifying the Resolution adverted to.

I have, &c.

(signed) *John Lambert*, Poor Law Inspector.

To the Poor Law Board,
&c. &c. &c.

CHARGES AGAINST DR. MOORE.—DEPOSITIONS, &c.

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COPY of DEPOSITIONS taken before *John Lambert*, Esq., Poor Law Inspector.

THE examinations of *Elizabeth Mandrill*, wife of Joseph Man drill, of Hollybush-place, Bethnal Green-road, weaver; *William Henry Brotherton*, of No. 287, Bethnal Green-road, surgeon; *Charles Alexander Christey*, of No. 3, Adelphi-terrace, Bethnal Green, relieving officer; *Ellen Ward*, wife of George Ward, of No. 4, Lark-row, Cambridge Heath, Bethnal Green, shoemaker; *Frederick George Netherclift*, of 17, Mill-street, Conduit-street, Regent-street; *Joseph Ellis*, of 14, St. George's-terrace, Barnsbury, printer of the "Daily Telegraph"; and *Grattan Geary*, of 10, Alma-terrace, Camberwell, reporter, taken on oath the 2d day of February 1864; of *Jane North*, of 8, Digby-street, Bethnal Green, midwife; *Elizabeth Vines*, of 10, Digby-street, aforesaid, wife of Thomas Vines, hawker; *Thomas Wright*, of Oldford-road, Bethnal Green, brick and lime merchant; *Elizabeth Bingley*, of 4, Digby-walk, Bethnal Green, the wife of Charles Bingley, hawker; *Ann Higgs*, of 2, Digby-street, Bethnal Green, widow; *Charles Bingley*, of 4, Digby-walk, Bethnal Green, hawker; *Elizabeth Hall*, of 7, Digby-street, wife of George Hall, cabinet maker; and *Caroline Hill*, wife of George Hill, labourer, of 18, Green-street, Bethnal Green; *Charles Wright*, of 135, Fleet-street, cashier to the "Daily Telegraph"; and the said *Grattan Geary*, taken on oath the 5th day of February 1864; of *Ann Dove*, wife of Peter Dove, of 17, East-street, Bethnal Green, labourer: the said *Elizabeth Hall*; *Matilda Marsh*, wife of Charles Marsh, of 25, Warner-place, Bethnal Green, journeyman shoemaker; *Charles Marsh*, of 25, Warner-place, Bethnal Green; *Lucy Simpson*, wife of Henry Simpson, of 9, Essex-street, Bethnal Green-road, dock labourer; *John Humphreys*, of 32, Spital-square, Spitalfields, coroner; and *Walter Wood*, of 59, Windsor-road, Holloway, reporter, taken on oath the 6th day of February 1864; of *John Gay*, of Finsbury-square south, surgeon; the said *John Humphreys*; *Joseph George Defriez*, of Bethnal Green, surgeon; *Sarah Laver*, of Lula Villa, Southall, wife of Henry Laver, plumber; the said *Henry Laver*; *John Wright*, of 11, York-square, Ratcliffe, relieving officer of the Stepney Union; *Sarah Benstead*, of 19, William-street, Bethnal Green, widow; *Raphael Meldola*, of Alderley-road, Mile End Old Town, surgeon; *William Edmond Ward*, of 10, Ford-row, Bow, letter carrier; and *Henry Stubbs*, of 51, Green-street, Bethnal Green, stationer, taken on oath the 11th day of February 1864; of the said *Raphael Meldola*; *Charles Hawker*, of 2, Albion-terrace, Stepney, surgeon; *Joseph Massingham*, of Bethnal Green, surgeon; the said *William Henry Brotherton*; *George Henry Baker*, of Cambridge Heath, Hackney, surgeon; and *Edward Myhill Davey*, of Bethnal Green, surgeon, taken on oath the 17th day of February 1864; and of *Edward Moore*, of 15, Charles-terrace, Victoria Park, licentiate of the College of Physicians, and one of the medical officers of the said parish of St. Matthew, Bethnal Green, taken on oath the 19th day of February 1864, before me, *John Lambert*, an inspector duly appointed to assist in the execution of the several Acts for the relief of the poor in England, in the matter of an inquiry into certain charges of neglect of duty and improper conduct preferred against the said *Edward Moore*, by the guardians of the said parish of St. Matthew, Bethnal Green.

First Charge:—Neglect of Patients.

Deposition of *Elizabeth Mandrill.*

Examined by Mr. *Giffard.*—And this deponent, the said Elizabeth Mandrill, on her oath saith: I am the wife of Joseph Mandrill, who resides at Hollybush-place, Bethnal Green-road. My husband is a weaver. I have resided there sixteen years. I remember being ill about twelve months ago. I obtained a medical order from Mr. Christey, and took it to Dr. Moore between nine and ten in the morning. I saw him between two and three in the afternoon. He said I was suffering under a slow fever, and must keep myself warm, and have nourishment. I saw him again ten days afterwards. I had been very bad indeed in the meantime. He saw me at my daughter's door. I said, Mr. Moore, you have neglected me; you have not seen me for ten days. He said, the money I receive won't allow me to visit the paupers every day. He said again I must keep myself warm, and have nourishment. I saw him again three days afterwards. He said if I wanted any more medicine, I was to come round after it. I did not see him again. He said I was very bad, and must take care of myself. My husband went for some medicine, and I got a bottle full. I was some weeks before I got well.

In August last my son James was taken ill; he was six and a half years old. I got a medical order for him from Mr. Christey between nine and ten in the morning. I got it myself. Dr. Moore came to see my son between two and three in the afternoon, and saw my son. He told me to come for some medicine between four and five in the afternoon. I got it. My son was to take a tablespoonful three times a day. Dr. Moore did not come to see my son next day. Dr. Moore saw my son on the Thursday. On the Friday he was very bad indeed; I thought he was dying. I went to Dr. Moore's house between three and four in the afternoon, and saw him. I said, "If you please, will you come and see my little boy—I think he is a dying." He said, "Not to-day." I said, "My son is that delirious that I cannot keep him in bed." He said, "I can't keep him in bed for you; there is no danger." I said, "If you won't come to see my son, can't you give him an order to admit him into the house, as you say there is no danger?" He did give me an order for him to be taken into the workhouse. After leaving Dr. Moore I went to call upon Dr. Brotherton. I got him to come and see my little boy, and paid him. Mr. Brotherton said he could not come unless he was paid. When Mr. Brotherton came the second time, the child was dying. The child died between eight and nine o'clock. Mr. Brotherton came the first time on the Wednesday evening before I applied for the medical order on the Thursday.

Medical Order, marked A., put in.

Some time after the death of James, my son Joseph, aged three and a half years, was taken ill. I got a medical order myself from Mr. Christey, and took it to Dr. Moore between nine and ten in the morning. It was on a Tuesday. Dr. Moore came between two and three in the afternoon. The little boy was very bad indeed. I fetched some medicine from Dr. Moore's for him between four and five in the afternoon. I next saw Dr. Moore three or four days afterwards. He called, and saw my son. He said he was very bad, and told me to give him plenty of nourishment, and take him out in pure air. Dr. Moore called again about three or four days afterwards. He said the boy was very bad; he must have eggs and nourishment, and be taken out in the pure air. He came again about three or four days afterwards; that was on a Saturday. He again said I was to take him out in the pure air, and give him nourishment. The next time I saw Dr. Moore was on the following Friday. I went after him. I said, "Please, Mr. Moore, will you come and see my little boy, as he is very bad?" That was between three and four on the Friday. He told me he would not come out, or give me any medicine for him. He called the next Saturday between two and three. The little boy was down stairs. He said I had no business to have him down stairs; if I wanted to take him out, I was to take him out across the park in the pure air. He told me the child was in no danger. Dr. Moore told me to come for medicine. I went and got some between five and six in the afternoon. The child died at a quarter to one on the Sunday. Dr. Moore called altogether about four or five times to see my son. He was ill about four weeks. Between thirteen and fourteen months ago I made a complaint to Mr. Christey. My two children were ill at the time. After James died, I made another complaint to Mr. Christey.

Medical Order, marked B., put in

Cross-examined by Mr. *Sleigh.*—During the first illness spoken to we were five in family. We had had illness previously. We lost two children about 10 or 12 years ago. We only occupied two rooms during the illness of James and Joseph. The remainder of the house was untenanted. Dr. Moore never told me to abstain from drink. I am not a teetotaler, but I seldom touch beer, and never spirits. He did not complain of the dirty state of the rooms. He only said the walls wanted cleansing. He did not complain of the dirty state of the children. I did follow Dr. Moore's directions, and took exercise in the pure air. I was out every day. Dr. Moore did not tell me in the first instance to call upon him, as the walk would do me good. I did not send and ask him to call upon me. I had three children at that time. I did not send to Dr. Moore, during the 10 days when he did not call, to come and see me. When he called he did not say I had no business to be out without bonnet and shawl. I did not say he was well paid, and I should have his attendance when I wanted it. He did not then say that it was not his place to visit people who were able to come to him, but he did say so when Joseph was ill. I am unable to read

or

or write. He did tell me on the tenth day to send for some medicine. I sent and got it; I was too weak to go myself. I saw him three days afterwards, but not again till I got the order for James. I made the first complaint to Mr. Christey in my room. My husband was present; it was on the Sunday morning. Between the time I was ill and when Dr. Moore visited James was about seven months. He only saw James once, and that was on the Thursday. I did go to Dr. Moore on the Friday, and say I thought James was dying; no one was present. Dr. Moore did not call on the Friday. It was between four and five on the Friday that he gave the certificate for the removal of James to the workhouse. When I went to the doctor I left my little girl with James. I think I showed the certificate to Mrs. Ward. Dr. Moore did not say that the only chance for the child was to get him into the workhouse. When I found Dr. Moore would not come, I asked him for the order for the house. He did not tell me to come and tell him when I had taken the child into the house. I did not go and tell him the child was dead. The next time I went to Dr. Moore was when I took the order for Joseph; no one was with me then. I did not tell him then that James was dead. James died on the Friday; he was buried on the Saturday week. On the Tuesday following I went for the order for Joseph. I don't think it was a fortnight afterwards. I am sure it was on a Tuesday, not a Monday nor a Wednesday. I was not able to take Joseph out in the air. There was no person I could get to carry the child out in the air. I did not tell the doctor that. It was warm weather. He did caution me to keep the child from the yard and the foul smells of the drains. He said if I wanted to let the child down I was to take him across the park. I told him I could not do so, and he said I was to get a perambulator. That was on the Saturday before the Sunday when Joseph died. He did tell me that he was not bound to come to patients who could come to him. He did not tell me to bring the child to him to see how it was going on. I am sure he did not call six times during the four weeks. The child was ill all that time; it was four weeks after I took the order. I won't swear whether it was three or four weeks after taking the order that the child died. I will undertake to say it was between three and four weeks. I will undertake to say it was as much as three weeks. The child did not die within 15 days after I took the order. The child died on the Sunday. I saw Dr. Moore on the previous Friday, and he did not tell me then that he had seen the child on the previous day. On the Friday, when I called upon Dr. Moore, I told him of a swelling on the child's private parts. He told me to foment him with warm water. He never said anything of the child having been out. I told him that the child had been in bed all that day. He never said on that occasion that he had seen the child playing in the gutter. On the Saturday, between two and three o'clock, the child was standing by the gutter, out of doors. I was in the yard. My daughter said, "Dr. Moore is coming." I went and took the child upstairs in my arms. The doctor called out, "I see you." He said, "If the child goes into a fit, don't blame me for it." That was the only time he had complained of the child being down; not to my recollection had he ever cautioned me before about my child being in the yard. I said the boy was a tiresome little Turk, I could not keep him upstairs. The Saturday after James's death was the last time I made a complaint to Christey. It was before Christmas that I stated to some gentlemen what I could prove against Dr. Moore; it was some weeks before Christmas. It was in this room. Mr. Christey did not bring me. I had a letter sent to me. No one called upon me or spoke to me about Dr. Moore, not to my recollection, before I got that letter. I won't swear they did not.

Re-examined.—Joseph was ill about two days before I went for the medical order. He died on a Monday, and we buried him on the Saturday following. I complained to Christey, and it was in consequence of what he told me that I went before the Guardians.

By the Inspector.—When I returned home after obtaining the certificate from Dr. Moore, I found James worse. I got back about half-past five. Mr. Brotherton saw him between 7 and 8 o'clock. I made no further application to Dr. Moore.

The mark of + *Elizabeth Mandrill.*

Taken and subscribed before me on the day and year first above mentioned,

John Lambert.

Deposition of *William Henry Brotherton.*

Examined by Mr. *Giffard.*—And this deponent, the said William Henry Brotherton, on oath saith:—I am a surgeon, and reside at No. 287, Bethnal Green-road. I remember seeing a child of Mrs. Mandrill's about the middle of August. I cannot mention the precise date; it was a Tuesday or Wednesday, in the evening, about 8 o'clock. I think Mrs. Mandrill's daughter came. I went, and found the child suffering from scarlet-fever then. I saw it again three or four days after that, about 10 o'clock at night. Mrs. Mandrill came for me; she appeared anxious and was crying. I found the child at that time in the last stage of "scarlatina maligna." It was not in condition to be removed to the workhouse. I did not attend the other child; I did hear it was ill. I don't remember Mrs. Mandrill making any complaint at that time. I have attended other pauper cases for Dr. Moore. The paper C., copied from my book, contains a list of these cases.

 Cross-examined

Cross-examined by Mr. *Sleigh*.—I attended in this case as a private practitioner. Between the first and last visit I had no application from the parents to attend. There was no immediate danger when I first saw the child. It would be proper treatment to keep the child in the fresh air as much as possible. I don't consider the ventilation of Hollybush-place worse than that of other small houses. I consider the air in Hollybush-place is pure and healthy; I have never discovered any noxious effluvia from the drains. There is a cow-shed in front of Mandrill's house where 60 cows are kept. In consequence of the existence of that shed the air is at times impure, more especially when they are taking away the dung, and in the warm weather. I have experienced it offensive. In the earlier stages of scarlatina the removal of the patient would be expedient.

Re-examined.—There is nothing peculiar to Hollybush-place; I have had fever patients there myself, and they have recovered. I have ordered the removal of convalescent patients to a purer air to regain their strength, but not in the previous stages of the disease. It is a common practice of medical men to order the removal of convalescent fever-patients for change. I have only attended the Mandrills on two occasions. On the second time when I went to the house I found the odours emanating from the patient unpleasantly disgusting. The state of the room was dirty—filthy. That is what I meant by the Mandrills being of dirty habits. It is not unusual to have unpleasant odours from a moribund patient, but not so disgusting as from that.

By Mr. *Sleigh*.—I attribute the smell to the general filthy habits of the inmates of the house. I have no recollection of Mrs. Mandrill making any complaint about Dr. Moore.

By Mr. *Giffard*.—The clothes of the mother were dirty. The clothes and bed-clothes of the patients were very dirty, and stank. I inferred that the inmates were of dirty habits from the state in which I found the clothes and the bed-clothes, the state of the walls, ceiling, chairs, and floor. I did not observe whether there was more than one bed in the room.

Wm. H. Brotherton, M.R.C.S.

Taken and subscribed before me on the day and year first above-mentioned,
John Lambert.

DEPOSITION of *Charles Alexander Christey.*

Examined by Mr. *Giffard*.—And this deponent, the said Charles Alexander Christey, on oath saith:—I am a relieving officer, and reside at No. 3, Adelpha-terrace, Bethnal Green. I remember Mrs. Mandrill applying to me for a medical order, on the 23d July 1863, for her son James, and on the 15th of August following for another medical order for her son Joseph. I gave her the orders. Mrs. Mandrill complained to me about Dr. Moore after the death of James.

Cross-examined by Mr. *Sleigh*.—She has not made any complaint against him since then. She only made one complaint, to the best of my recollection. Between the death of James and Christmas last I saw her at her house. I see by reference to my book that I saw Mrs. Mandrill on 21st November 1862. From the 24th of August to the 21st of December last I do not find that I saw her. I remember her coming here last year and making a statement to the Guardians; I don't remember the date, but I was present a portion of the time. I knew she was coming here. I think the inquiry into my conduct was subsequent to Mrs. Mandrill's complaint. Dr. Moore was examined as a witness at that inquiry, and I heard him examined.

Re-examined.—I heard that Mrs. Mandrill had complained, and I knew that she was coming, as I was asked by the Guardians for her direction. I did not make any statement to the Guardians or any of them before they asked for Mrs. Mandrill's address.

Chas. A. Christey.

Taken and subscribed before me the day and year first above mentioned,
John Lambert.

(FOR DR. MOORE.)

DEPOSITION of *Ellen Ward.*

Examined by Mr. *Sleigh*.—And this deponent, the said Ellen Ward, on her oath saith:—I am the wife of George Ward. I reside at No. 4, Lark-row, Cambridge Heath; my husband is a shoemaker. I resided last year at Hollybush-place, at No. 10. Mandrill's house and mine, I believe, were originally one. I remember the children of Mrs. Mandrill being ill and dying last year. My rooms and those of Mrs. Mandrill were on the same floor. There was only a fastened-up door between my room and hers; I could hear everything

thing that passed with her, and she with me. I remember Joseph dying; he died on Sunday, the 30th of August. I remember the Saturday before the death of the child; I saw him in the afternoon sitting in the yard. There is a sink in that yard; the child was sitting by the side of the sink; I saw him there for about three quarters of an hour. Mrs. Mandrill passed in and out of her daughter's house, which is near. I saw the doctor that afternoon about half-past three o'clock; the child was then sitting by the drain. When the doctor came Mrs. Mandrill came out and caught up the child. The doctor said, "Stop; stop with that child; do not give me the trouble to go upstairs; I want to see it. I told you not to take the child out." He said that was how doctors got blamed; it was no use giving it physic if she took it out like that. The doctor stayed a minute or two; he followed her round the court and talked to her. At 20 minutes to 5, I saw it at the waterbutt after the doctor went away. On Friday, I saw the child sitting about in the yard. It was occasionally asleep. I did not notice the mother at that time. During the previous days of the week the child came out and sat about; it was never kept indoors.

Cross-examined by Mr. *Giffard*.—When the child was near the sink, I had my baby and had a gossip with it. My baby was just turned 11 months. This was on Saturday the 29th of August, I remember, because the 28th was the birthday of one of my children. Mrs. Mandrill's daughter lived at No. 10, Hollybush-place, quite close to where I lived. The day after the child died I was spoken to by Mrs. Mundy about the child being at the sink. I gave my evidence at a meeting of the Board, after the death of my child; it died on the 17th or 19th of September. I remember Dr. Moore collecting money for me—a little the month she died, and a little in the following month. I cannot say how much I have received from him; it was more than 5 *l.*, perhaps 7 *l.* or 8 *l.* From the time the child died until lately I have received this. I remember the inquest on my child; I attended it. I saw Dr. Moore at the time. I did not apply for relief to the Guardians; I did to the relieving officer; he gave me a medical order for my child; I did not apply for other relief. My husband is a shoemaker. He has gone an errand or two for Dr. Moore, but is not employed by him. Perhaps every day he has gone errands, and Dr. Moore has paid him. A week or two after the child died he was first employed. I complained of the post-mortem examination of my child; no one asked me to prove anything; I had a summons to come here.

Certificate of death of Joseph Mandrill handed in by Mr. Sleigh—*see* D.

The mark of + *Ellen Ward.*

Taken and subscribed before me the day and year first above mentioned,
John Lambert.

2.—Employing a Midwife instead of attending the Cases himself.

Deposition of *Jane North.*

Examined by Mr. *Giffard*.—And this deponent, the said Jane North, on oath saith:—I am a midwife, and reside at No. 8, Digby-street, Bethnal Green. I have attended a good many midwifery cases for Dr. Moore during the last seven years. Dr. Moore gave me half-a-crown in each case, except two, and for those he gave me two 2 *s.*-pieces wrapped up in paper. I attended the cases of Mrs. Bingley and Mrs. Hill—Hill's child was born before I got there;—also the cases of Langton and Marsh. Mrs. Bingley's case was about six weeks or two months ago; some person came and fetched me. I found Mrs. Bingley very bad; I delivered her. I was there about two hours altogether. I did not see Dr. Moore come there. I left Mrs. Bingley about an hour and a half after she had been delivered; it was in the evening. I went to Hill's the next morning, between seven and eight. The child was born, and the woman was lying on the floor. I did not see Dr. Moore there then. I got the woman into bed and went home shortly after. I returned about 11; I was there first, and saw Dr. Moore. He asked me two or three questions, and blamed me for putting away the after-birth till he had seen it. I afterwards went home. I think I went to Langton's the next week; a person came for me and I went. I delivered Mrs. Langton; I was with her about an hour. Dr. Moore did not come whilst I was there. I delivered Mrs. Marsh; they came for me about two o'clock in the morning. I went immediately; she was delivered about seven o'clock in the morning; Dr. Moore was not there. I remained with her until half-past nine; he had not come then. On the 4th of November I applied to Dr. Moore to be paid for those four cases. He came out of No. 10, and I live at No. 8, opposite; I went out of the house and met him. I said, "Will you pay me my fee?" He said for what? I said for those four cases. He said, I cannot claim a farthing, as I did not remove the after-birth; I should have let them lay, and covered them over with a napkin. They would not hurt or take any harm if they laid four or five hours I said, "How will the gentlemen know if I put them to bed, or you, Sir?" He said he would not tell a falsehood for any one; we then parted. Nothing else passed at that conversation. He had never before refused to pay my fee. I remember a conversation with Dr. Moore when Mrs. Vines was present, two years ago; I had put her to bed. Dr. Moore was not present when she was delivered; that was about four in the morning, Dr. Moore came in about

about 11; he told me to come up in the evening, and he would settle with me; I did go up, and he did pay me. The same day on which Dr. Moore refused the payment of the four cases, I came to the Board of Guardians. I first saw Mr. Christey, and he brought me in here. I never received money from Dr. Moore for any other purposes than for my attendance as a midwife. Dr. Moore did not say when I asked for the fees that my conduct was such that he could not sanction. He did not say that when consulted by my neighbours who could not afford to pay a medical man, I should tell them to apply earlier for a midwifery order, and not risk their lives by leaving it to the last minute, as he preferred doing his own work. He did not tell me that, as a hospital nurse, he had lately recommended me, and that he would have much pleasure in recommending me at any future opportunity, but my midwifery practice was too rash and venturesome.

On the 11th of November I received the letter marked E. I saw Dr. Moore on the 4th, and on the same day I saw the gentlemen in this room. I also came here again on the 9th. I received this letter on the 11th. I remember the first patient I attended on Dr. Moore's account was Mrs. John Bingley.

Cross-examined by Mr. *Sleigh*.—I was not brought up as a midwife; but I said I should like to be one. Six years last November Dr. Moore attended me as a pauper patient. During the last six months I have gone out to different people as a nurse. I also take in a little washing. I do a little in the rent-collecting line. I have done so just upon three years. I cannot bring any person who was present when Dr. Moore said anything about employing me to attend patients for him. I can't name anybody who was ever present when Dr. Moore paid me for my attendance. When I put Mrs. Vines to bed, Dr. Moore came there and said, "You can come up for the medicine and I will settle with you." I cannot name any other person who was present when anything of the kind was ever said. Mrs. Vines lives opposite me. I have known her nine years. She goes by the name of "Hannah." Her husband is known by the nickname of "Tom Hannah." Some member of the family came for me to attend Mrs. Vines. I know Mrs. Simpson. She lodges in the same house. She came into the room some time after the delivery. She might have come in before Dr. Moore came, but I don't remember whether it is before or after. I don't remember Mrs. Simpson inquiring who was attending Mrs. Vines. I won't swear she did not do so. I'll swear I did not say that I was attending her, and that was quite enough. I knew Dr. Moore had an order to attend. I had not seen the order. I had nothing to do with sending the order to Dr. Moore. I never said to Mrs. Simpson at any time that I would attend her if she wanted a midwife, nor that I would attend without any charge, and should be content with a present. I never said anything to Dr. Moore about the two 2*s*.-pieces. In Mrs. Bingley's case I was sent for by a little boy from her house. In Mrs. Hill's case her mother-in-law came for me. In Mrs. Langton's case, I think it was a next-door neighbour who fetched me. When Dr. Moore arrived in that case, the child was born. I think that when Dr. Moore came he asked "Who is it that has sent for Mrs. North?" I don't remember whether I made any observation or not. In Mrs. Marsh's case her husband fetched me. It is about five minutes' walk from my house. I remember the husband going for the doctor between eight and nine o'clock. I did not say to the husband at any time that morning that there was no need of his going for Dr. Moore. The last time I attended a person named Bingley was about three months ago. I attended Mrs. John Bingley about seven years ago. Dr. Moore attended that case. I had no reason to complain of Dr. Moore keeping back my fee in that case, and only in the last four. The allusion to the instruments in my statement before the Guardians related to Mrs. John Bingley's case, and had nothing to do with Mrs. Charles Bingley's case. When I met Dr. Moore in the street and asked for my fees, he did say "I am astonished at your making such a demand upon me." I did not say then, "Then I'll serve you out."

Jane North.

Taken and subscribed before me the 5th day of February 1864,

John Lambert.

DEPOSITION of *Frederick George Netherclift.*

Examined by Mr. *Giffard*.—And this deponent, the said Frederick George Netherclift, on oath saith:—I reside at 17, Mill-street, Conduit-street, Regent-street. I have made the subject of handwriting my study, and am frequently examined in courts of justice with reference to it. I have examined the letter marked E, and also the several letters marked respectively F 1, 2, 3, 4, 5, 6. I have formed a judgment that the writer of the first is the writer of the other six.

My judgment is that they are written by one and the same person. I have not the slightest doubt of it. I have marked with blue pencil the several corresponding peculiarities in letters and words. The finals, capitals, and constant separation of letters are a great peculiarity.

I have referred to the erasure in the Medical Relief Book for the week ended 12th of September 1863, opposite the name "Ward's children," in the column "Nature of Disease." There are three words written over that erasure; the first I cannot decipher. The second is "&," and the third "debility." The word "scarlet" is written under the first word.

Frederick George Netherclift.

Taken and subscribed before me the day and year first above mentioned.

John Lambert.

And

DEPOSITION of *Elizabeth Vines.*

Examined by Mr. *Giffard.*—And the deponent the said Elizabeth Vines saith:—I am the wife of Thomas Vines, and reside at No. 10, Digby-street, Bethnal Green. My husband is a hawker. I remember being put to bed by Mrs. North two years ago the 18th of next March. Dr. Moore came between nine and ten in the morning; I was put to bed about seven o'clock. I heard Dr. Moore say to Mrs. North that she was to come to his house in the evening and he would give her my medicine and settle with her. I did not hear what the settlement was to be.

Cross-examined by Mr. *Sleigh.*—Mrs. North lived opposite to me. I have known her about six years; she had been with me about six years; she had been with me when I was confined once before, but she did not put me to bed then. Mrs. North brought me in brandy and tea on the occasion when I was last confined, for which I could not afford to pay. Mrs. North has been very kind to me. I don't remember there was any one else in the room when the conversation took place between Dr. Moore and Mrs. North. I sent a Mrs. Ruffy to Mrs. North for me. I sent her also on the previous night when I was very unwell. The child was born at seven o'clock in the morning. I had had a medical order about three weeks previously. My husband went for Dr. Moore between six and seven o'clock. I think he went twice; but I am not certain. Mrs. North was in the room when Dr. Moore came. Mrs. Ruffy died 12 months ago last November. I don't remember Mrs. Ruffy's last confinement; as far as I believe, it was my husband who went for Dr. Moore. I heard nothing of this inquiry until last Tuesday, when I was told by a young man to come to Mr. Howard's office. I knew Mrs. Simpson; she came in after my confinement was over. Mrs. North was there. She did not ask Mrs. North anything in my hearing. I am a married woman; my husband is nicknamed "Hannah". I was married at Hackney Church about nine years ago.

Re-examined by Mr. *Giffard.*—Mrs. North brought me a mutton chop or two, and some broth at various times after the baby was born. She made me some gruel on the first day; I think that was all I had on that day. My husband was gone about a quarter of an hour; that was long enough to get to Dr. Moore's. Whilst I was ill I had wine, tea and sugar, oatmeal and bread from the guardians on certificates.

When Dr. Moore has attended me, he has shown great kindness. I have no reason to complain at all.

I think the medical order I had was the one marked H. I remember reading it.

Elizabeth Vines.

Taken and subscribed before me, the 5th of February 1864,

John Lambert.

DEPOSITION of *Thomas Wright.*

Examined by Mr. *Giffard.*—And this deponent, Thomas Wright, on his oath saith:—I am a brick and lime merchant, and reside at Wharf Cottage, Old Ford Road, Bethnal Green. I was present at part of a conversation between Dr. Moore and my father. I should say it was nine months ago. They were talking about the two-guinea midwifery cases. Dr. Moore said he considered Messrs. Collins and Goodwin had acted unjustly towards him. Dr. Moore said if those gentlemen did not leave him alone, he would make Bethnal Green a little hell for them.

Thomas Wright.

Taken and subscribed before me, on the 5th day of February 1864,

John Lambert.

(FOR DR. MOORE.)

DEPOSITION of *Elizabeth Bingley.*

Examined by Mr. *Sleigh.*—And this deponent, the said *Elizabeth Bingley*, on her oath saith:—I am the wife of Charles Bingley, and reside at No. 4, Digby-walk, Bethnal Green. My husband is a hawker. I used to live at No. 5, Smart-street. I was taken in labour on the 9th of October last. I got worse about 4 o'clock, and sent Mrs. Higgs to Mr. Christey for a medical order. She returned about 6 o'clock, but brought no order. Mr. Christey brought an order about a quarter past 6. Before he came with the order, I sent for Mrs. North; she lives about 10 minutes walk from my house. I was delivered about 5 o'clock in the afternoon. Mrs. North delivered me of the child. When Mr. Christey came into the room, he said, "Where is the woman who is in labour?" My husband's mother said I was in bed. The child then cried. Mr. Christey had put the order on the table. As he was going out of the room, he took it up in his hand; but he came back and left it. Directly Mr. Christey left, I sent Mrs. Hall with the order to Dr. Moore. He came about half an hour afterwards. It would take quite 10 minutes to go to Dr. Moore's house. When he came, he examined me, and attended to me. He continued to come and see me, as long as I required his services. I have known Mrs. North for the last seven years. I have known her attend other people to confine them. I have known Dr. Moore about nine years. He has attended me in former confinements. He has, on all occasions,

behaved with kindness and attention to me. I have known him attending many other persons, and he always attended those that I have known with kindness, promptness, and attention. I was here on Tuesday, because I was summoned. Last Tuesday week I came here for relief for my husband. Mr. Christey took me to Mr. Howard, and I made a statement to him. I received no summons afterwards from Mr. Howard, or Mr. Christey, to come here.

Cross-examined by Mr. *Giffard*.—Dr. Moore has given me three tickets for coals, bread, and groceries. That was when my husband was ill the second week after Christmas. My husband has had no relief from Dr. Moore. He asked Dr. Moore to write for a little from the workhouse. Dr. Moore gave me the three tickets at once. We did not talk about this case either then or when I was confined. Mrs. North did confine me. She was with me, it might have been an hour. I sent my son for Mrs. North. Mrs. Higgs went for the order about four o'clock, and she had come back once, before I sent for Mrs. North. She said Mr. Christey would not give her an order. It was five or ten minutes after Mrs. Higgs returned, the first time, I sent for Mrs. North. Mrs. North came in about a quarter of an hour. She was there from half an hour to three quarters before the baby was born. She remained about half an hour after the baby was born; not longer. She then went away. She was only there once that night. I am sure she was not there when Dr. Moore came. She was not there when Mr. Christey came. She had been gone about an hour and a quarter when Mr. Christey came. Dr. Moore came about half an hour after Mr. Christey.

The mark × of *Elizabeth Bingley*.

Taken and subscribed before me, the 5th day of February 1864,

John Lambert.

Deposition of *Ann Higgs*.

By Mr. *Sleigh*.—And this deponent, the said *Ann Higgs*, on her oath saith:—I am a widow, and reside at 2, Digby-street, Bethnal Green. I know Mrs. Bingley, and remember her being confined with her last child. I saw Mr. Christey about a quarter after four o'clock the day she was confined. I came to him at the workhouse. I left her in labour to come. She was as bad as she could be. I asked Mr. Christey for an order for Mrs. Bingley. He would not give me one. I told him my neighbour was taken in labour, and asked him for a doctor. He said that I should not have an order, and that I had better go away. He gave no reason for refusing. Mrs. Amy Bingley was the person for whom I applied. He said the Bingley family had been a great trouble, or pest, for 31 years. I returned to Mrs. Bingley about a quarter after 5 o'clock. I heard Dr. Moore arrive about a quarter past 6. I had no clock, but noticed the time as I went along the street. I was not with Mrs. Bingley when the child was born.

Cross-examined by Mr. *Giffard*.—After I returned to Mrs. Bingley, I went to look after the husband, and I found him in Green-street. A few minutes after, I left the house; it might have been a quarter of an hour after I left. When I found the husband, I came with him part of the way to the workhouse; as far as the bottom of Smart-street. When I left him, I went in search of Bingley's mother. I did not see her, as she had not returned from market. I then went and had some coffee. I sent up Mrs. Downes to Mrs. Bingley. I told Mr. Christey, when he asked me, whether Mrs. Bingley was married, that she was so, to the best of my belief. I had not seen her certificate. I was so angry with him, that I scarcely know what I said. I was speaking to Mr. Christey, perhaps, about a quarter of an hour. Mr. Christey spoke loudly, in his usual rough way.

The mark × of *Ann Higgs*.

Taken and subscribed before me, the 5th day of February 1864,

John Lambert.

Deposition of *Charles Bingley*.

By Mr. *Sleigh*.—And the deponent, the said Charles Bingley, on his oath saith:—I am a hawker, and reside at 4, Digby Walk. I remember my wife being confined on the 9th of October. In the course of that day, between 4 and 5 o'clock, I saw Mr. Christey about an order for the medical officer. I saw him at the relief office at the workhouse. He did not give me an order. I came away without one.

Cross-examined by Mr. *Giffard*.—I got back to the house about five minutes past five o'clock. The baby was not born. I went for Mrs. North, and met her in Green-street. I was not in the house when the child was born. I got back to the house about a quarter past six. Mrs. Downes and Mrs. Dubb were in the room when I returned; the child was then born. I am quite sure as to the time. Mrs. North was not there. I did not see her in the room that night. I was not there when Dr. Moore came, nor did I see him that night.

night. I went out after a quarter past six o'clock to fetch my mother. I returned about 20 minutes to seven o'clock with her to the house, and did not again go out that night.

Re-examined by Mr. *Sleigh*.—I did not carry any watch with me. The times I remember are according to the best of my recollection.

The mark × of *Charles Bingley*

Taken and subscribed before me, the 5th day of February 1864,
John Lambert.

Deposition of *Elizabeth Hall.*

By Mr. *Sleigh*.—And this deponent, the said Elizabeth Hall, on her oath saith :—I am the wife of George Hall, and reside at No. 7, Digby-street. My husband is a cabinet maker. I am the aunt of Mrs. Bingley. I remember her last confinement. I went to her house between six and seven; there was an order there. I took it immediately to Dr. Moore's; when I got back I found him there. I was about 20 to 25 minutes in going and returning. I have known Dr. Moore attending the people round about for many years; he has attended me also. He has always treated me, and those whom I have known, with kindness and attention.

The mark × of *Elizabeth Hall.*

Taken and subscribed before me, on the 5th day of February 1864,
John Lambert.

Deposition of *Caroline Hill.*

By Mr. *Sleigh*.—And this deponent, the said Caroline Hill, on her oath saith :—I reside at No. 18, Green-street, Bethnal Green, and am the wife of George Hill, who is a labourer. I was delivered of a child on the 10th of October last, at a quarter past eight in the morning. I was very bad all night. My husband went for an order at five in the morning. He returned before six. He did not bring an order with him. My husband did not go to his work till after breakfast. My mother-in-law brought an order about eight o'clock, and when she returned the child was born. No one was with me, but I sent for Mrs. Dove, a neighbour, to come. She went for another neighbour, Mrs. Waterlow. Mrs. North came after the baby was born. I did not send for her. She came about half-an-hour or 20 minutes after the baby was born. My mother took the order to Dr. Moore before she came to me. Dr. Moore came about 20 minutes afterwards. Mrs. North had not been there many minutes when he came. Dr. Moore continued to attend me until I was well. He has never attended me before. I have known him many years. As far as I know, he has been kind and attentive to the poor. Mr. Christey, the relieving officer, called upon me about a week or two ago.

Cross-examined by Mr. *Giffard*.—I have received no relief through Dr. Moore. All Mrs. North did was to wash the baby and help get me into bed. I am quite certain of that. She was there when Dr. Moore came. I am not able to say whether they had any conversation.

Re-examined by Mr. *Sleigh*.—Mrs. Waterlow took away the after-birth.

The mark × of *Caroline Hill.*

Taken and subscribed before me, on the 5th day of February 1864,
John Lambert.

Deposition of *Ann Dove.*

By Mr. *Sleigh*.—And this deponent, the said Ann Dove, on her oath saith :—I am the wife of Peter Dove, and reside at No. 17, East-street, Bethnal Green; my husband is a labourer. I remember Mrs. Hill being confined. I was requested to call upon Mrs. Hill, and when I went up stairs the child was born. No one was with her but myself. She was on the floor. I then went to a person older than myself, Mrs. Waterlow, who lives over the way. I was not a minute; Mrs. Waterlow and myself did everything for Mrs. Hill that was required. Mrs. North did not come in till I had the baby in my arms. After I returned with Mrs. Waterlow it was about 20 minutes before Mrs. North came. I was there when Dr. Moore came; Mrs. North was not there many minutes before Dr. Moore came. The doctor attended to her. I have known Dr. Moore for many years. I have been with him where he has been attending cases, and he has always been an attentive and a kind doctor. That is the character he bears amongst all the people I know.

Cross-examined by Mr. *Giffard*.—I have been under Dr. Moore for three weeks now. I am a parish patient. I have been in several cases of confinement with him, and he has always acted upright with them all—always got them through their confinements well. No complaints have been made. Dr. Moore has never given me any money on any of these occasions. Mrs. Hill was confined on the 10th of October. I attended her for

three weeks. I remember another case on the 12th of December; I don't remember any more. I put down the date of the 10th of October on the following day, because I stood godmother to the child. A gentleman, whom I don't know, came to me about this case last Sunday. I can't tell who it was. Nobody has asked me what I could prove, or asked me questions about it. I went to Dr. Moore's house the day before yesterday to answer particulars. That gentleman (Mr. Venn) and Dr. Moore were there. I had nothing to eat, but I had one glass of gin. I have been to Dr. Moore's house for my medicine twice last week and once this week. I have received no charities through Dr. Moore of any kind. When I had the glass of gin at Dr. Moore's, Mrs. Hill, Mrs. Simpson, and Mrs. Ward were present. They had a glass of gin the same as I had. I was there about a quarter of an hour. I could not say whether or not I was at Dr. Moore's last Tuesday week. It must have been eight o'clock if I went there. I can't call it to mind.

Re-examined.—The evidence which I have given to-day is the truth. I have not been induced to come here to-day by the promise of any money or reward. When at Dr. Moore's I had to go up a flight of stairs to where Mr. Venn was. None of the other women were present when Mr. Venn took down my evidence. I had the glass of gin in the kitchen. Mr. Venn was not present.

Ann Dove.

Taken and subscribed before me, on the 6th day of February 1864,

John Lambert.

Further Deposition of *Elizabeth Hall.*

By Mr. *Sleigh.*—And this deponent, the said Elizabeth Hall, being further examined, saith:—I know Mrs. Langton. She was confined in August last. I saw her this morning. She is confined to her house by an ulcerated sore throat, and she has a baby adying. I went to her about half-past six o'clock in the morning. She was confined. I found her very bad, and I ran to the workhouse to get an order for her. I got there at seven. I told a person at the gate that I wanted an order, and he sent me to Mr. Christy. He was not at home; they said he was in the country. I then returned to the workhouse. I waited until nine, when I saw a gentleman whom I don't know. I asked him for an order; I waited until 10, when he gave me one (*order shown to Witness*). I think that is the order; it was given to me at the relief office. I took it straight to Dr. Moore's, and gave it to the servant. I went straight to Mrs. Langton's and Dr. Moore and myself got into the house about the same time; the child was then born. Mrs. North was not there when I returned. I don't remember that I saw her at all that morning. Dr. Moore did what was necessary. I afterwards went with him for medicine, which I brought back. The doctor continued to attend her until she got well. He was there twice on the day the child was born. I saw Mr. Christy last Tuesday week here. I have known Dr. Moore a great many years. His conduct to the poor has always been kind and attentive wherever I have been, and I have been to a good many places; that has been his general character as long as I have known him.

Cross-Examined by Mr. *Giffard.*—Dr. Moore did not remove the after-birth; that was done before he came. Dr. Moore examined her; he said she was very bad. If I had been there I should not have allowed Mrs. North to be there, as I don't think she is a fit person to be there. I know Mrs. North. I am on good terms with her; but I have had a good many altercations with her about this kind of business. I have seen her do a great many things she ought not to have done. I have been in a good many cases with Dr. Moore as a neighbour. I am positive Mrs. North was not there when I came back.

The mark × of *Elizabeth Hall.*

Taken and subscribed before me, on the 6th day of February 1864,

John Lambert.

Deposition of *Matilda Marsh.*

By Mr. *Sleigh.*—And this deponent, the said Matilda Marsh on her oath, saith:—I am the wife of Charles Marsh, and reside at 25, Warren-place, Bethnal Green. My husband is a journeyman shoemaker. I was confined on the 8th of March last. I was then residing in James-street, Green-street. I had an order in the January preceding. Dr. Moore came to see me once before my confinement, about a month previously. He told me to send my husband when I wanted him. The child was born at seven in the morning. I sent my husband for a neighbour at about two o'clock in the morning. He would not come, and I then sent for Mrs. North, and she came. I heard a conversation between Mrs. North and my husband about the doctor. Mrs. North delivered me. Dr. Moore came between nine and ten the same morning. I sent my husband for Dr. Moore between eight and nine. Dr. Moore continued to attend me until I was well, and attended me with kindness. I had known Mrs. North about a twelvemonth before my confinement, going out nursing people, waiting, and cleaning.

Cross-

Cross-Examined by Mr. *Giffard.*] The sort of nursing I mean is nursing women in their confinement. I was not present when my husband gave the order to Dr. Moore. When Dr. Moore first called, he said my husband had brought him the order. Mrs. North delivered me. She was with me from two o'clock until seven. I did not ask my husband to go for Dr. Moore as I had been so dreadful bad; I was at Dr. Moore's house one day this week; I had nothing to drink there. There were other women in the passage; they were strangers. I was there about an hour, me and my husband too. I have seen the women here to-day, whom I saw at Dr. Moore's.

Re-Examined.—At Dr. Moore's I saw Mr. Venn up-stairs in the back room.

The mark × of *Matilda Marsh.*

Taken and subscribed before me, on the 6th day of February 1864,

John Lambert.

DEPOSITION of *Charles Marsh.*

By Mr. *Sleigh.*] And this deponent, the said Charles Marsh on his oath, saith:—I am the husband of the last witness. I got the order for the doctor for my wife last January twelvemonth. I believe that is the order; I took it to Dr. Moore the same evening as I got it. I remember my wife being taken ill on the night before she was confined. I went to two neighbours to ask them to attend on Dr. Moore as a nurse, and they refused coming. I did not then go for Dr. Moore, because I had no one to wait upon him. I then went to Mrs. North, and asked her if she would come as a nurse. I told her to go home to my house, whilst I went to fetch Dr. Moore. She said there was no occasion to fetch Dr. Moore as she could do the business herself. It was half-past one when I fetched Mrs. North, and she remained with my wife till half-past eight in the morning. She then left.

I went for Dr. Moore at nine o'clock; I saw him. I told him the child was born. I thought my wife was doing very well; but I wanted him to come and see how she was getting on. He was there by 10 o'clock; he attended her until she was well, and he attended her with care and kindness throughout.

Cross-Examined by Mr. *Giffard.*] I never told Dr. Moore the child was born before Mrs. North came; I never said such a thing. I was at Dr. Moore's house the day before yesterday. I have never been there more than once since last March. Me and my wife, and two other parties, were at Dr. Moore's. I don't know their names. The name of one of the neighbours to whom I went was Page; the name of the other I don't recollect. I then went to Mrs. North, and she then came back with me.

Re-Examined. It was about seven minutes' walk from my house to Dr. Moore's.

Charles Marsh.

Taken and subscribed before me, on the 6th day of February 1864,

John Lambert.

DEPOSITION of *Lucy Simpson.*

By Mr. *Sleigh.*] And this deponent, the said Lucy Simpson, on her oath, saith:—I am the wife of Henry Simpson, and reside at No. 9, Essex-street, Bethnal-green Road. My husband is a dock labourer. I formerly resided in Digby-street, in the same house as Mrs. Vines. I remember Mrs. Vines being confined; it was about half-past six, or from that to seven. I saw Mrs. North the evening before at Mrs. Vines'. Mrs. Vines was poorly; she had sent for Mrs. North. I heard Mrs. Vines very bad in the night. I went into Mrs. Vines' about seven in the morning; Mrs. North was there; the child was born then. I remember Dr. Moore coming. Before he came I asked Mrs. North who was attending Mrs. Vines. She said "I am here; it is quite out of Dr. Moore's hands altogether." Mrs. North said that she was attending Mrs. Vines, and that was quite enough. It was about eight or half-past when Dr. Moore came. Dr. Moore attended Mrs. Vines until she was well. Mrs. North said that she would attend me if I wanted a midwife, or anyone I knew. She said she never made any charge; but if anybody gave her anything it was all well and good. I have known Dr. Moore several years. He has attended me with all my children. He has always exhibited the greatest care, kindness, and attention.

Cross-Examined by Mr. *Giffard.*] It was on the evening before Mrs. Vines was confined in the morning that the conversation took place between Mrs. North and me, about not having Dr. Moore. Nothing was said about it after the baby was born; the conversation took place at the street-door, as Mrs. North was coming into Mrs. Vines' room. I asked Mrs. North how Mrs. Vines was. I had seen Mrs. North in and out all that day. Mrs. North said Mrs. Vines was very bad. I then asked who she had got; if she had got Dr. Moore? She said "No, it was quite out of Dr. Moore's hands." There was no more conversation on that occasion between me and Mrs. North at the door; this is nearly two years ago. I recollected about this when I was spoken to about Mrs. North. I have been to Dr. Moore's house. When I said I had not, I had forgotten for the moment. I was there last Thursday.

There was three people there. I know Mrs. Ward and Mrs. Hill, two of them. I think Mrs. Dove was the third. I had about three parts of a small glass of gin there.

Re-Examined.—When Mrs. North said "I am attending Mrs. Vines, and that is enough," it was at five on the previous evening. I had orders on all the occasions when Dr. Moore attended me.

The mark × of *Lucy Simpson.*

Taken and subscribed before me, on the 6th day of February 1864,

John Lambert.

4.—Getting up unnecessary Inquests.

No witnesses were called by Mr. *Giffard* in support of the charge.

For Dr. Moore.

Deposition of *John Humphreys.*

By Mr. *Sleigh.*] And this deponent, the said John Humphreys, on his oath, saith:—I am coroner acting for the Eastern Division of the County of Middlesex. I indistinctly remember an inquest being held on the body of a person named Branston in Bethnal-green. I am not certain whether it was held by me or my deputy. I should feel it to be my duty to hold an inquest if it were reported to me that the death occurred within a year and a day after the date of the violence. I remember holding an inquest on the 22nd of September 1863, on a person named Sarah Ward. It was reported to me that the child had died of other than natural causes. That report was made to me verbally in the first instance, and subsequently in writing. The verbal report was by Dr. Moore; it occurred in this way: He came to me at an inquest room, and mentioned some of the circumstances of the case, and asked me if he should give a certificate. He said in effect that the death arose from other than natural causes, viz., the inhalation of bad air. Upon that I instructed my officer to visit the spot, and report to me in writing the names of the witnesses, and generally what they would depose to. I told Dr. Moore that I did not think he could give a certificate, but if he did, I should still take the inquest, if I considered it necessary. My officer made a report to me verbally and in writing. In consequence of that report I considered an inquest necessary, and gave directions accordingly. What caused me to hold that inquest was the report of my own officer. I did hold that inquest on the 22nd of September. The witnesses examined were George Ward, Ellen Ward, and Edward Moore. The verdict was death by blood poisoning, arising from inhalation of impure atmosphere. In my opinion, having held that inquest and heard the evidence, I consider the inquest was certainly necessary. I have the original depositions here.

I held an inquest on Ruth Amelia Da Costa on the 17th of November 1863. I first heard of her death from my own officer, a day or two prior to the inquest. I heard that the death was other than from natural causes—that it was from bad drainage, or something to that effect. I therefore ordered an inquest to be held. The inquest began on the 17th of November, and was adjourned to Thursday the 19th, when it was completed. The verdict was "sudden death from breathing impure air." The witnesses examined were Martha Da Costa, Louisa Teller, Sarah Brown, Mary Ann Jackson, Robert Ball, Ellen Duncan, Caroline Ball, Edward Moore (surgeon), John Gay (senior surgeon to the Great Northern Hospital), John Merritt, and Samuel Pearce, medical officer of health for the parish. The jury viewed the bodies in both cases, and the premises. The view of the premises in Ward's case was not so full as in Da Costa's case, which was very full. The premises in the latter case were viewed twice, on the 17th, and I believe again on the 19th, before I held my court. The examinations of both Mr. Gay and Mr. Pearce were taken at the adjourned inquest. The post-mortem examination was made by Mr. Gay. Mr. Gay was brought as a witness on my suggestion, as a person in no way connected with the parish. Mr. Pearce handed to me a paper which I believe to be in his handwriting, purporting to relate to Albion Cottages, Hollybush Gardens. Mr. Pearce is dead; I produce the original deposition. This was not signed by him, but I read it over to him. I visited Albion Cottages, Hollybush-place, with the jury. I found them utterly unfit for habitation. The house where the child Da Costa died was very filthy; it had not been limewashed nor whitewashed for years. The house was crowded with inhabitants, and they were in a sickly condition. I went into other houses in Hollybush Gardens. They were generally dirty, and some of the people were dirtier than others. The house where the Da Costas lived fairly stunk. The privies of the houses were not trapped, nor was there any supply of water. In some cases the soil was up to the boards. In one of the houses the soil had percolated through into the room. In my judgment the atmosphere of the place was noxious to human existence, and the inquest was unquestionably a necessary one. I held other inquests in the neighbourhood

hood about that time. Similar verdicts to the present one were returned in some of those cases also. I have occasionally seen Dr. Moore. During the whole time I have known him he has never requested me to hold an inquest which in my judgment was unnecessary. Ward's is the only case in which Dr. Moore has applied to me on the subject.

Cross Examined.—I have the depositions in Ward's case. (*Dr. Moore's deposition was then put in and read.*) The deposition contains the substance of what Dr. Moore had stated to me. I remember that Dr. Moore told me there was no specific disease. That of course would be a reason for my holding an inquest. (*Dr. Moore's deposition in Da Costa's case read by the Witness.*) When I take down depositions, I take down what is material and necessary to the case. I remember Dr. Moore stating something about making reports which were unpalatable to the parish. I should not take down that, it being some time antecedent to the time about which I was inquiring. There were four rooms in Da Costa's house; an old woman occupied one. There were nine in Da Costa's family, seven children and the father and mother. I would not undertake to say whether Ward's body was on the premises. *See* depositions marked M.

John Humphreys.

Taken before me on the 6th day of February 1864,

John Lambert.

Deposition of *John Gay.*

By Mr. *Sleigh.*] And this deponent, the said John Gay, on his oath, saith:—I am surgeon to the Great Northern Hospital and reside at Finsbury-place South. In consequence of a request by the coroner I made a post-mortem examination on the body of a female child named Da Costa in Hollybush-place. I think it was on the 19th of November last. I was examined at the inquest. (*Witness read his examination before the coroner.*) The cause of death was imperfect oxygenation of the blood. The child had had scarlatina, and the proximate cause of death was a condition of blood, occasioned by want of pure air, in consequence of which the blood was not sufficiently oxygenised. This was from the filthy state of the atmosphere, a proportion of the non-vital gases which would occasion the poisoning of the blood. The house where I made the post-mortem examination was not fit for human habitation. The evidence given before the coroner I give as my evidence here to day.

Cross-Examined by Mr. *Giffard.*] I consider scarlet fever to result from a specific poison affecting the blood the same as regards typhoid poison. It is in the sense of not taking in a sufficient quantity of oxygen, and by the undue retention of carbonic matter, that the term blood poisoning is applicable to this case. The first stage of scarlatina had passed over. The child was in the second stage when it died. My impression was, the child might have recovered in a better atmosphere. There was a peculiar element in the vitiation of the air from the water-closets and the consequent imperfect aëration of the blood. In ordinary and popular language the child would have been said to have died from scarlet fever.

Re-Examined.—I did not discover any one organ of the body of the child in a diseased state so as to account for death.

John Gay.

Taken and subscribed before me, on the 11th day of February 1864,

John Lambert.

Further Deposition of *John Humphreys*

By Mr. *Sleigh.*] And this deponent, the said John Humphreys, being further examined, saith:—I deliver in the depositions in the cases of Eliza Branston, Sarah Ward, and Ruth Amelia Da Costa. I did not hold the inquest on Branston. I directed that inquest to be held in consequence of the report of a person appointed by the parish to give the information on such matters. His name was John Smith; he is since dead.

John Humphreys.

Taken and subscribed before me, on the 11th day of February 1864,

John Lambert.

Deposition of *Joseph George Defriez.*

By Mr. *Sleigh.*] And this deponent, the said Joseph George Defriez, on oath saith:—I am one of the medical officers for the parish of St. Matthew, Bethnal-green. I saw the deceased, Sarah Ward, in September 1863; I think it was the beginning of the month; the child was then suffering from febrile symptoms. It appeared to be low fever, but at that time it was not sufficiently developed to determine what specific form of fever it was. I saw the child at Hollybush-place; it was in an attic which was very dirty; I did not see the child afterwards. I have had many opportunities during many years of seeing Dr. Moore, and, as far as I have seen, he has conducted himself with kindness and skill towards his patients.

Cross-Examined by Mr. *Giffard.*] I live opposite Hollybush-place, on the other side of the road, about 40 feet distant from it; I have lived there 14 years. I have eight children living—10 in family. I went to see the deceased child for Dr. Moore. I am not Dr. Moore's substitute. I think mine was the first visit paid. I only paid one visit. I have not examined any witnesses on Dr. Moore's behalf. I had a person of the name of Munday over at my house to ask her whether she had ever heard any conversation between Dr. Moore and Mrs. Ward; I sent for her to see Dr. Moore's son; Dr. Moore's son rode home with me and asked me to send for her; my groom was sent, and the only question I asked the woman was the one already mentioned; Mr. Moore had left before I saw her. I did not report verbally, either to Dr. Moore or his son, what the woman said, but I wrote a note to Dr. Moore the next morning. I have questioned no other person on this subject.

Re-Examined.—I think it was a private note that I received from Dr. Moore to attend the child. I communicated to him the result of my visit of the patient. I was unpaid sanitary inspector at the time of the cholera; I believe all the medical officers were at that time, but were requested by some one, I think the Guardians, to make reports as to the sanitary state of our respective districts.

Joseph George Defriez.

Taken and subscribed before me, on the 11th day of February 1864,

John Lambert.

Charge 4.—(Second Part).—Bringing contempt on the Poor Law System by Public Appeals to the Benevolent; and,

Charge 2.—Making Extraordinary Claims for Vaccination and extra Medical Fees.

Deposition of *Sarah Laver.*

Examined by Mr. *Giffard.*—And this deponent, the said Sarah Laver, on her oath, saith:—I am wife of Henry Laver, who is a plumber and glazier, and I reside at Luta Villa, Dorman's Wells, Southall. I am the daughter of Richard and Eliza Branston, both deceased. My mother's age was 79 at her death. My father died on Friday the 28th of January 1862, and my mother had an accident on the Saturday previous. My mother told me that as she was going to kneel down to say her prayers her foot slipped, and she broke her thigh. I went the next day (Sunday) and remained with my mother until her death on the 28th of February 1862. A gentleman came to me on the Monday morning after my mother's accident. My father was a pensioner of Chelsea Hospital. My mother's bedstead was nearly a new one. She had had it nine months. The bedding was good. There was a pair of new blankets given to her by the relieving officer, Mr. Christey, a good feather bed, a new quilt, a pair of good feather pillows, sheets, and flock bolster, and a good mattrass. My husband paid for the funeral of my father out of monies given by Dr. Moore. I remember the inquest. I attended it. After the inquest my husband said to Dr. Moore in my presence, "What are you going to do with this money?" Dr. Moore said, "Oh! I will see about it." My husband said we must have it settled now. Dr. Moore said, "No, I will meet you on Saturday." That was all that passed then. My father was buried on the following Sunday. On the Saturday preceding, which was the day on which the meeting was appointed, I saw Dr. Moore give my husband 20*l.* Dr. Moore said, "You will acknowledge this in the papers," and my husband said yes he would. Dr. Moore then dictated to him something which he wrote down, and handed to Dr. Moore. I can't say whether it was four or five bottles of wine my mother received from Dr. Moore. It was not more than five. She also had three or four glasses of jelly, 1 lb. of tamarinds, two or three pots of blanc mange, a bedstead that Dr. Moore said he had given 20 guineas for, a pair of sheets, five under garments, viz., two flannels and three other ones, two night dresses, three nightcaps; also a cradle to protect the broken leg. Dr. Moore allowed my mother 1*l.* a week till she died; and when my father died he sent 30*s.* Dr. Moore offered to pay for the funeral, but my husband would not allow it. I paid for the funeral of my father myself.

Cross-examined by Mr. *Sleigh.*—I visited my father and mother about once a month. After my mother's accident I staid with her until she died. After my mother's death the old bedstead was mine. The bedstead sent by Dr. Moore was an invalid bedstead. Dr. Moore did not attend so often as I considered he ought. For eight days before she died he never came at all. The week before last I first heard I should be required to attend here to give evidence. A gentleman called upon me at my house (*looking at Mr. Christey, relieving officer*):—that is the gentleman. Mr. Christey took down what I said. There are legal proceedings taken against Dr. Moore in my name, relative to the money collected. I don't know the name of the attorney employed, but I was taken to him by a gentleman present, Mr. Collins (one of the Guardians). That was six or seven weeks ago. I was told by my brother that Mr. Collins wanted to see me, and I called at his office. I cannot say how long my mother had the feather bed. There was no flock in it. It was a good feather bed. The blankets were given by Rev. Mr. Christey. They had but one bed.

Re-examined

Re-examined.—From the time my husband received the 20*l.* Dr. Moore has never offered me any money. I talked with Mr. Collins about the money collected, and the expenses as to my mother. My brother lives in William-street, in this parish. He is a dock labourer. He was in bad circumstances when I went to Mr. Collins. He had been without work for several weeks. My father's pension was 9*d.* a day. My father was blind and bedridden. I have used the feather bed since my mother's death. I had a new tick to it; it is a good one. The tick cost about 8*s.* The bed weighed about 60 lbs.

Sarah Laver.

Taken and subscribed before me on the 11th day of February 1864,

John Lambert.

DEPOSITION of *Henry Laver.*

Examined by Mr. *Giffard.*—And this deponent, the said Henry Laver, on his oath saith:—I am the husband of Sarah Laver, the last witness. The paper N is in my handwriting. I first saw Dr. Moore at the inquest. I told him I thought there was no need of an inquest. He said it was the parish that caused it. He said there was only 1*l.* allowed for the doctor on the inquest, and he had to give Mr. Meldola 10*s.* of it. I then asked Dr. Moore what was to be done with the money which he held. He said that was all right; and it was appointed that I should meet him on the Saturday. I went to his residence on that day accordingly. He asked me what would clear my expenses, and I said I thought about 20*l.* would. He then gave me 20*l.* He then asked me if I would write an acknowledgment in "The Times" for the kind assistance we had received. Dr. Moore said the money what was over he should either return to the donors or hand it over to the parish. I wrote the paper N at Dr. Moore's dictation. That was to go into "The Times."

Cross-examined.—The conversation I had with Dr. Moore at the inquest was in the passage. I have never seen Dr. Moore since I wrote that paper until to-day. I have made no application to Dr. Moore for any money since.

Recalled.—I used to visit the old people sometimes once a fortnight. The bedstead they slept on was a French one, almost new. The feather bed was in very good condition. I have never had anything done to it, nothing but sleeping on it.

Re-examined.—The covering is a tick; it is not changed unless it changes like a chameleon. I have slept on the bed since my mother's death. It might have been a fortnight or three weeks afterwards before I first slept on it. My wife has to do with these matters. I suspect there is the same ticking on it now. It was put out to air in the garden where the old people lived. I am not aware of any alteration in the ticking; it is the same now as it was then; I saw it yesterday morning.

Henry Laver.

Taken and subscribed before me on the 11th day of February 1864,

John Lambert.

DEPOSITION of *John Wright.*

Examined by Mr. *Giffard.*—And this deponent, the said John Wright, on his oath saith:—I reside at No. 11, York-square, Ratcliffe, and am one of the relieving officers of the Stepney Union. In 1861 I was assistant relieving officer of Bethnal Green. I was directed by the Guardians, in March 1861, to visit all the cases vaccinated by the medical officers, and, with the exception of two days, I was occupied a whole month in that duty. I used all the efforts I could to find out the different cases referred to. The medical officer's books were given to me, and I made a copy of them, and each day I made a list of the places I intended to go to. I then went to certain houses and made inquiries. I can't say how many houses I visited; I visited all the houses indicated by the list. (*Dr. Moore's Vaccination Book handed to Witness*). This is the book from which I made my list; it embraces the whole period during my visits. I have no doubt that I went to the address given for every case. I was not able to find all the cases there indicated; I believe it was 46 or 47 I was unable to find.

Cross-examined by Mr. *Sleigh.*—I also visited the cases vaccinated by five other medical officers. The whole of the cases were, I believe, between 800 and 900. Mr. Welsh and Dr. Moore had the greatest number of cases. I could not find some of the cases in each district. I found several streets of the same name; three George-streets, and several streets with similar numbers. In Cambridge-road, I think, I went to 11 No. 2's. In several houses I found several families, a great proportion being merely weekly tenants, many with the same names. I began my investigation of cases from September 1860, coming down to the beginning of March 1861.

Re-examined.—I think there were about seven or eight cases of Mr. Defriez's that I could not find, 18 or 20 of Mr. Welsh's, about half-a-dozen of Mr. Vandenburgh's (whose account was very small), and about six of Mr. Pearce's Dr. Moore's and Mr. Welsh's were the heaviest

accounts altogether. I can't say which of these two was the heaviest. I visited all the duplicate numbers and duplicate streets.

J. Wright.

Taken and subscribed before me on the 11th day of February 1864,

John Lambert.

(For Dr. Moore.)

DEPOSITION of *Sarah Bensted.*

Examined by Mr. *Sleigh.*—And this deponent, the said Sarah Bensted, on her oath saith:—I am a widow, and reside at 19, William-street, Bethnal Green. The Branstons lived in the same house about 12 months; they were my lodgers. I remember the accident. I remember Dr. Moore coming to attend; Mr. Meldola also came. They came within a few minutes of each other. Dr. Moore continued to attend until the death of the wife; he attended very nearly every day. I saw him; I was generally there. I think he did his duty. I was the party who fetched things from his house for her. They had a French bedstead; they had an old bed. I cannot say whether it was flock or feathers; it had been used a long time. I often went for things to Dr. Moore's house.

Cross-examined by Mr. *Giffard.*—I think the doctor called almost every day. I am certain he was there more than once during the eight days before she died; I will undertake to swear he was there four times. I never examined the bed. I could tell if I had examined it whether it was flock or feather, but I did not examine it. I think it was flock by the hardness of it when I made it. I have made it several times; I should think it was years old. I was at Dr. Moore's house on Monday this week; I was sent for to go there. He asked me if I was willing to be a witness; that was all. My evidence has never been taken down. Dr. Meldola only came once; he came in and out once or twice, but we never had no medicine from him.

The mark of + *Sarah Bensted.*

Taken and subscribed before me on the 11th day of February 1864,

John Lambert.

DEPOSITION of *Raphael Meldola.*

Examined by Mr. *Sleigh.*—This deponent, the said Raphael Meldola, on his oath saith:—I reside at Alderly-road, Mile-end Old Town. I have a place of business in Bethnal-green. I act as deputy to Dr. Moore, as medical officer. I visit patients for Dr. Moore when he is unable to attend personally. I saw Mrs. Branston before Dr. Moore; he came almost immediately after the accident. I saw the patient not less than half-a-dozen times before she died. I made no entries of the dates of my visits. The bed procured by Dr. Moore was a surgical bed. I believe Dr. Moore paid all requisite attention to the patient. I have known him seven years, and never heard any complaints as to his skill. It is part of my professional duty to vaccinate. The population of the parish is of a very migratory character—weekly tenants to a great extent. There is very great difficulty in tracing persons of the class referred to.

Cross-examined by Mr. *Giffard.*—I have for the last seven years attended for Dr. Moore. I have visited for him about 30 patients in the course of a year. I cannot say how often I have visited each case. Some, but not all, I have seen more than once. I was first called in to see Mrs. Branston. I was with Dr. Moore at Mrs. Branston's about three times after the first visit. I received from Dr. Moore 10*s.*, part of the fee for setting the leg, and also half of the fee for the inquest.

Raphael Meldola.

Taken and subscribed before me on the 11th day of February 1864,

John Lambert.

DEPOSITION of *William Edmund Ward.*

Examined by Mr. *Sleigh.*—And this deponent, the said William Edmund Ward, on oath saith:—I am a lettercarrier, and reside at 10, Ford-road, Old Ford, Bow Parish. My postal district is in Bethnal-green. I do not always find it an easy matter to deliver letters in this parish. Sometimes the people downstairs in a house do not know those upstairs. Sometimes when they have said that a person does not live at the address, the letter is asked for again. In Green-street there are 13 or 14 sets of numbers. Some houses have no numbers at all; at others the numbers are marked up with chalk. There are several streets in the parish of the same name.

William Edmund Ward.

Taken and subscribed before me the on 11th day of February 1864,

John Lambert.

As to the Evidence given by Dr. *Moore* at the Inquest on the Child *Ward*.

DEPOSITION of *Joseph Ellis*.

By Mr. *Giffard*.—And the deponent, the said Joseph Ellis, on oath saith:—I am a printer, and reside at 14, St. George's-terrace, Barnsbury. I produce the original report of an inquest, by Mr. Humphreys, on the body of Sarah Ward, of 10, Hollybush-place, Bethnal-green, held during the last year.

Joseph Ellis.

Taken and subscribed before me the day and year first above mentioned,

John Lambert.

DEPOSITION of *Grattan Geary*.

By Mr. *Giffard*.—And this deponent, the said Grattan Geary, on his oath saith:—I am a reporter, and reside at No. 10, Alma-terrace, Camberwell. The report of Dr. Moore's evidence on the inquest on Sarah Ward is not in my handwriting, no part of it.

G. Geary.

Taken and subscribed before me the day and year above mentioned,

John Lambert.

DEPOSITION of *Charles Wright*.

By Mr. *Giffard*.—And this deponent, the said Charles Wright, on oath saith:—I am cashier to the "Daily Telegraph" newspaper, and reside at 135, Fleet-street. I produce the receipt of the person who made the report of the inquest headed "Habitations of the Poor," published in the "Daily Telegraph" of 23d September 1863. That receipt is signed by Mr. G. Geary, who is now present.

C. Wright.

Taken and subscribed before me this 5th day of February 1864,

John Lambert.

Further DEPOSITION of *Grattan Geary*.

By Mr. *Giffard*.—And this deponent, the said Grattan Geary, being further examined, saith:—The signature to the receipt, marked J, is mine. I have no doubt of having received the money specified in the receipt. There is an item headed "Habitations of the Poor," for which I have been paid. (*MS. Report put in his hand*). The last three pages of the report appear to be in the handwriting of the same person. I have no belief whatever as to the handwriting of any part of it. A person sometimes acts for me when I am out of town. I did not send in that report.

[Mr. *Giffard* put the following question to the Witness:—"I ask you the names of the different persons who have acted for you as reporters during the last year?" The Witness refused to answer the question: first, because he could "not recollect the names of all of them;" and, secondly, that his "doing so would be destructive of the confidence amongst the gentlemen of the press, and the confidence of the public towards them, if they were to be made witnesses in prosecutions arising out of circumstances at which they were allowed to be present merely as a means of giving to the public facts which it is to the public interest to know. Were they to give evidence in such cases, they would speedily and universally be regarded as accredited informers."]

Examination continued.]—I decline to state the names of those persons whose names I do remember. Dr. Moore never sent me a report in his life. I don't know what I did with the money for which I gave that receipt. I did make the other report charged in the bill on the 22d of September; it appeared on the 23d. The signature to the bill is mine. I went to Castle Hedingham myself; I stayed there the night. Looking at the bill and receipt marked J, I should draw the inference that some person was acting for me as reporter in London on the 22d of September. I have no belief who it was. I decline to say whether I have any conjecture or supposition who wrote the report in question. I dare-say there was more than one person acting for me in the month of September last. I decline to state who they were. I have no belief. I might make a guess, but decline to do so. I have met Dr. Moore, once outside this workhouse. I met him in this room; at an inquest at the "Falcon"; and I have conversed with him. I also met him at an inquest where a child was killed. I met him at Victoria Park, just over the bridge. I went with him to Lord Townshend's about a month or six weeks ago. I was with Dr. Moore then, in the same room, about 10 minutes. I was there altogether about two or three hours, but Dr. Moore was in other rooms during the remainder of the time. We came away together, and parted in Holborn, at the end of Shoe-lane.

G. Geary.

Taken and subscribed before me this 5th day of February 1864,

John Lambert.

DEPOSITION of *Walter Wood.*

And the deponent, the said Walter Wood, on his oath saith:—I am a reporter, and reside at 59, Windsor-road, Holloway. I know the residence of Mr. Godfrey Turner indistinctly. I can describe it. It is close to the Camden Station, on the North London Railway. I have never been to the house. It is some 500 yards from the station. It is a private house.

This deposition was taken on the 6th day of February 1864.

John Lambert.

(For Dr. Moore.)

DEPOSITION of *Henry Stubbs.*

By Mr. *Sleigh.*—And this deponent, Henry Stubbs, on his oath saith:—I am a stationer, and reside at 51, Green-street, Bethnal-green. I was foreman of the jury who sat upon Ward. I heard Dr. Moore examined. I did hear Dr. Moore say something about his being unpaid sanitary inspector. He said he was sanitary inspector several years ago, and held the office for about three months, and the Guardians got rid of him because they would not be bothered with his sanitary complaints.

Henry Stubbs.

Taken and subscribed before me on the 11th day of February 1864,

John Lambert.

As to Claims for Extra Medical Fees.

Further DEPOSITION of *Raphael Meldola.*

By Mr. *Sleigh.*—And this deponent, the said Raphael Meldola, being further examined, saith:—I remember Morris' case; it was a case of fœtal monstrosity, and a difficult one; it was a belly presentation, and I was obliged to turn the child. I don't remember Mackay's case; I don't remember Harrigan's; the certificate is in my handwriting. I have no doubt I assisted Dr. Moore in that case. I remember Fisher's case; I assisted Dr. Moore in that case; it was one of turning, with some flooding. I don't remember Natman's case. Having referred to the certificate in my handwriting I should think I did assist him; I have no doubt about it. I attended Hall's labour myself. There was no difficulty, except that the woman was ill for some weeks afterwards of puerperal fever; peritonitis came on simultaneously with it. I remember attending the case of Adams; I was up two nights at it; we were obliged to use instruments. I assisted Dr. Moore in Danby's case. The head got impacted; we used instruments, but we waited many hours before doing so. I remember Cowell's case; I rendered professional assistance, in conjunction with Dr. Hawker. That was impaction of the head. Dr. Hawker used the instruments. I remember Hopwood's case. I saw the case before the labour: so far as my memory serves, it was a forceps case; I advised that the forceps should be used. I remember nothing of Hill's case. Looking at the certificate, I should say I assisted in delivering the woman with instruments. I don't remember Blake's case. I think I attended Frank's case; I can't remember what kind of a delivery it was. I remember Downe's case. I rendered professional assistance; it was a case of twins. The second child was a cross-birth. Dr. Moore turned the child. I remember English's case. I assisted; it was impaction of the head. I remember Bellamy's case; professional assistance was necessary. That was impaction of the head. I remember Kneller's case; professional assistance was necessary. Dr. Hawker assisted; it was a shoulder case. I remember Hupward's case; that was a protracted labour, with impaction of the head. I remember nothing of Lee's case in 1861. I remember Blake's case; it was a turning case. I also remember Locke's case; in both professional assistance was requisite, and I rendered it. I received fees from Dr. Moore in Lee, Blood, and Locke's cases; they were all midwifery cases. I remember Kidley's case—a long labour, with impaction of the head; professional assistance was necessary, and I rendered it to Dr. Moore.

Cross-examined by Mr. *Giffard.*—The bill O. is in my handwriting, and the receipt to it also. It covers the period from August 1860 to November 1861. The words "paid at time on bill" are not in my writing. The words "paid at the time" are in my handwriting. I had no settlement of account with Dr. Moore between 1860 and 13th April 1862. I think I had another settlement in January 1863, but I don't remember the amount of that bill. I signed the paper P. I don't remember when. Some of the certificates were signed on the day of the labour, and some a few days afterwards. The certificate Q., in Downe's case, may have been signed a few days after its date. I was not at the labour referred to in the certificate R., but I had seen the case previously. I don't renember attending any person of the name of Natman. Had I advised that instruments were necessary, I should have felt justified in giving the certificate, although I was not present at the delivery. I should have refused to sanction the use of instruments when suggested by Dr. Moore, if contrary to my own judgment. I have sometimes suggested delay in the use of instruments, but they have been used afterwards. I remember in one case in which I have finally resisted

resisted the use of instruments when advised by Dr. Moore. I have been Dr. Moore's substitute seven years.

Re-examined.—Having waited a certain time, and finding that nature did not effect a delivery, I then considered it expedient to resort to instruments. I don't remember any case in which Dr. Moore has suggested the use of instruments, and we have been able to dispense with them. In the case referred to in the certificate of the 10th of August, I investigated the case thoroughly; I came to the conclusion that it would be necessary to resort to instruments, otherwise the woman might not survive.

R. Meldola.

Taken and subscribed before me this 17th day of February 1864,

John Lambert.

DEPOSITION of *Charles Hawker.*

By Mr. *Sleigh.*—And this deponent, Charles Hawker, on his oath saith :—I am a Member of the Royal College of Physicians of Edinburgh, and reside at 2, Albion-terrace, White-horse-lane, Stepney. I remember attending a case of labour in Chester-street in August 1862. The name was Matilda Cowell. Dr. Moore was present. It was a case of impaction of the skull, and I had to use the long forceps. I think it was a long tedious case. I was there about an hour and a half. I remember a case in Cross-street; it was on a Sunday. Mr. Meldola was present. It was a case of shoulder presentation, and I had to turn. I remember the case of Goodier; it was a case of impaction, and I had to use the long forceps. I remember Potter's case very well; it was a case of craniotomy. I remember giving the certificate R, but I do not recollect the particulars of the case. I should say, from the certificate, that it was a case in which instruments were necessary. I have never seen Dr. Moore except in these few cases; in those he conducted himself as a careful practitioner.

Cross-examined by Mr. *Giffard.*—Mr. Meldola applied to me to attend one of the cases, and Dr. Moore the other three. I met Dr. Moore in the street, and he introduced me to Cowell's case. The only medical men present were Dr. Meldola, Dr. Moore, and myself. The certificate S was signed by me at Dr. Moore's house; it is signed by Dr. Moore's son, Mr. Howard Moore. The only way I can account for this is that Mr. Moore was present at Dr. Moore's house at the time. Dr. Moore and Mr. Meldola both told me that Mr. Moore had been to the case.

Charles Hawker.

Taken and subscribed before me this 17th day of February 1864,

John Lambert.

DEPOSITION of *Joseph Massingham.*

By Mr. *Sleigh.*—And this deponent, Joseph Massingham, on his oath saith :—I am one of the district medical officers for the Parish of St. Matthew, Bethnal Green. I remember Mrs. Millin's case; it was a case of retained and adherent placenta. It required manual assistance; it was a case of great difficulty and danger. I remember East's case; I assisted Dr. Moore in the delivery. I think it was a similar case to the last. I remember Ward's case; that was a case of impaction and distorted pelvis; it was a very dangerous case. I remember the case of Davis. I delivered the child; it was a very protracted case. Dr. Moore removed the placenta; he said it was retained and adherent. The woman was a private patient of mine, but being unable to pay for a consultation, and as they wanted a second opinion, I advised them to get a medical order. I have known Dr. Moore 23 or 24 years; he has always shown himself a skilful and attentive practitioner.

Cross-examined by Mr. *Giffard.*—I believe the Letter E is not in Dr. Moore's handwriting; the only two words which are like Dr. Moore's handwriting are the two words "Dr."

J. Massingham.

Taken and subscribed before me this 17th day of February 1864,

John Lambert.

Further DEPOSITION of *William Henry Brotherton.*

By Mr. *Sleigh.*—And this deponent, the said William Henry Brotherton, being further examined, saith :—I don't remember Frank's case. I attended Reason's case with Dr. Moore. After I had been with the woman about eight hours, instruments were used; they were quite necessary. I attended Rumball's case, and assisted Dr. Moore; instruments were necessary, and used. I attended Prince's case with Dr. Moore; instruments were necessary, and were used.

Cross-examined by Mr. *Giffard.*—In Rumball's case I held the forceps whilst Dr. Moore was resting. I remember making out two certificates in that case. I believe I destroyed

troyed the first. I made out the second because the first had a wrong date upon it. That was in consequence of a letter from Dr. Moore about two months ago. I knew at that time that there was going to be an inquiry in Dr. Moore's case. The certificate in Prince's case is the original one; I gave it when the Doctor paid me about three weeks ago; I delivered the woman. Dr. Moore returned immediately afterwards; he was not absent 10 minutes. I first saw Dr. Moore at the house about nine; the child was actually delivered without instruments, but instruments had been previously and necessarily used.

Wm. H. Brotherton.

Taken and subscribed before me this 17th day of February 1864,

John Lambert.

DEPOSITION of *George Henry Baker.*

By Mr. *Sleigh.*—And this deponent, the said George Henry Baker, on his oath saith:—I am a surgeon, residing at Cambridge Heath, Hackney. I remember Warren's case; it was one of labour. I attended. Instruments were necessary, and were used. Dr. Moore was present. I used the instruments.

Cross-examined by Mr. *Giffard.*—Dr. Moore suggested the use of instruments, as the case was represented by Dr. Moore, and having made an examination myself, I thought they might be used. It was a case of impaction; that would have induced me to use instruments. I did not judge entirely by Dr. Moore's report; he reported how long she had been in labour.

Re-examined.—I found a deficiency of power in the uterine action of the patient; there would have been adequate power but for the impaction. I think that, owing to the impaction, there was not adequate power; I did consider the use of instruments necessary.

Geo. H. Barker, M.R.C.S.E.

Taken and subscribed before me this 17th day of February 1864,

John Lambert.

DEPOSITION of *Edward Myhill Davey.*

By Mr. *Sleigh.*—And this deponent, Edward Myhill Davey, on his oath saith:—I am a member of the Royal College of Physicians, Edinburgh, residing in the parish of St. Matthew, Bethnal Green. I remember Mary Healey's case; it was one of labour. I called Dr. Moore in. Mary Healey was a private patient of my own. The case was one of great difficulty, being a case of craniotomy.

Cross-examined by Mr. *Giffard.*—She had been in labour several hours before I called Dr. Moore in. Mr. Smart was there also. I did not pay Dr. Moore. I don't know whether the patient did. I remember Mackay's case; it was my case, she was a patient of mine. Dr. Moore attended the case; it was very tedious. I was not aware that Dr. Moore was going to attend this patient. The case went on all day. When I got there the next morning, I found the case was over; I don't know whether instruments were used or not. In Healey's case they were poor people, and not able to pay for extra assistance; in Mackay's case they were poor people also.

Edward Myhill Davey.

Taken and subscribed before me this 17th day of February 1864,

John Lambert.

AS TO ALL THE CHARGES.

Dr. *Moore's* Evidence.

Examined by Mr. *Sleigh.*—And this deponent, the said Edward Moore, on his oath saith:—I am medical officer of the first district of the Parish of St. Matthew, Bethnal Green. I am a licentiate of the Royal College of Physicians, London, and M.R.C.S., England, and have been in the profession 43 years. I have been medical officer of this parish 12 or 13 years. The Board of Guardians have once before made a complaint against me to the Poor Law Board. I was acquitted of the charge; this happened in 1861.

Mandrill's Case.—I remember attending Mrs. Mandrill about a year and a half ago, under a parochial order. She came to my house first with the order. She appeared to be suffering from a disordered stomach and indigestion. From the symptoms I was of opinion that she was to a great measure suffering from the effects of too much drink. I told

I told her to abstain from it, and to be careful as to cleanliness. I prescribed for her, and told her to call again in a day or so; a week or ten days elapsed before I heard anything of her. I then saw her in Hollybush-place; a person came to me, and asked me to call, saying that she was very ill. I saw her the same day about two o'clock. The message came about 10 or 11 o'clock. When I visited her I found her standing, without bonnet or shawl, about 20 or 30 yards from her own door, talking to a neighbour; I think that it was her daughter. She was not quite well then. She said she was very bad when she sent for me in the morning; she said she thought I would have called and seen her before that. I replied, "Certainly not; you were well enough to come to my house, and I expected you to do so." I did not say anything about money. I said that I expected persons who were well enough to call upon me to do so. She said, "You are well paid for it, and I expect you to attend me." I did not say that she was very bad, and must take care and keep herself warm. I said there was very little the matter with her. I told her to send up for a little strengthening medicine, and that she was to come up to my house if she wanted me. She was decidedly well enough to come up to my house; some medicine was fetched for her in the evening. I do not think I saw her afterwards. I do not remember her sending for me again.

I remember her son James being ill, and my receiving an order in July last. I saw him about one or two o'clock of the day I received the order. He was very ill of scarlet-fever, of a very bad character. The room and bedclothes were very dirty; the stairs and walls of the house were very dilapidated and dirty. The state of the people was filthy dirty; there were the usual unpleasant smells which were common to the neighbourhood at that time; the atmosphere was certainly not healthy. The child was very neglected, and everything looked very poor. I prescribed for the child, and recommended that it should be removed to the workhouse; I gave this advice to the mother. She said she did not wish him to be removed, and asked whether I could not give wine and other things instead. This conversation took place the first day I visited the case. I went to the house the next day (Friday), and she was out. After I saw the child she called upon me; it was between four and five o'clock she came; she said she thought the child was dying. I said that the child must and would die if it remained there; its only chance, which was but a very poor one, was by taking it away. I do not think I told her to come and say when she had taken the child to the house; it was for the order for the house that she came. I heard nothing more of James until she brought an order for me to attend another child, Joseph. This was about a fortnight afterwards. When she brought the order I asked if James was dead, and she said he was; she made no complaint. I went to see Joseph about the 15th of August; he was suffering from scarlet-fever. I prescribed for him. I saw the child again on the following day (Sunday). I visited him about six or seven times, until he was convalescent from the fever. When I first saw Joseph, I told the mother to pay all attention to cleanliness and diet. He was not quite so dirty as the other boy was. The place was the same. When I first saw him he was not in a condition to be taken out; he was so about eight days afterwards. I then told the mother that cleanliness, nourishment, and fresh air were all that he required. I also told her to take the child each day to the Park, and to bring it to me on the way. The weather was then very warm; I cautioned the mother to keep the child from the drains in the yard. She told me the child was very heavy, and something was said about a perambulator. I saw the child out on two occasions before its death, two days before and the day preceding. The child was playing near the drain. On the Friday I saw the mother; on that day she called on me in the evening; she told me that the child was very ill, and that its privates were very much swollen. I told her that I had seen the child that afternoon playing about in the yard; she replied that it had been in bed all day. I said, "No such thing; the child came up and spoke to me." She said she had been out the greater part of the day, and thought that it had been in bed. I did not say that I had seen the child playing in the gutter, but I did say that I had seen it playing near the drain. On the Saturday, the day before the child died, I went down the alley leading to the house, and I saw the child at the same grating as on the previous day. Someone called out, "Dr. Moore is coming." The mother came out of her daughter's house, and was running off with the child under her arm. I said, "Stop; I see you. I may as well examine the child here as have the trouble of going up two pairs of stairs." I told her I thought the child in considerable danger, and that it ought to be in bed. I said most likely the child would have a fit, and she must not blame me. The mother never complained to me of neglect of the child.

Charge by Mrs. North.—I know Mrs. North. I first knew her by attending her on an order of the parish, about eight years ago. She then, I think, went out charing. I first saw her attending as nurse in the case of a Mrs. Bingley, about seven years ago. I never employed her to act asmidwife for me, or on my account, nor to attend to midwifery cases for me, or on my account. I have never instructed any other person to employ her. I have never paid her a sum of 2*s.* 6*d.*, or 2*s.*, for attending in a case of midwifery on my account. There is no truth whatever that I ever gave her two florins for her attendance for me in two midwifery cases. Mrs. North is not a recognised midwife; she is one of those useful good-intentioned women found in low neighbourhoods, very willing to assist their neighbours in the hour of trouble. In none of the five cases of Bingley, Hill, Langton, Marsh, and Vines, did I direct Mrs. North to assist me. In none of those cases did I send to her the parochial orders on which I attended. In none of them had I requested her to attend if I was unable to do so; nor had I directed the patients to send for her to act for me, or to assist

me. I have known Mrs. North to assist her neighbours with little comforts, and I remember once giving her a trifle on that account. I may have done so oftener. I have done the same in cases of other poor women who have been kind to their neighbours. Nothing has been given her by me as remuneration for assisting me. As to the five cases referred to, the cases were rapid natural deliveries.

I remember Mrs. Amy Bingley's case. I received the order marked K, dated quarter past six o'clock p.m. I went immediately to see her. I found the woman in bed, the child having been born some time before. I cannot remember whether Mrs. North was there. I never paid Mrs. North anything for her assistance in that case. Mrs. Hill's case occurred the next day; the order is dated 8 a.m. I got to the house about half an hour after its receipt. The woman was in bed, and the child born and dressed. Mrs. North, I think, was there. I never, in that case, paid, or engaged to pay, Mrs. North anything for her services. As to Mrs. Langton's case, the order was brought to me by Mrs. Hill. When I reached the house the child was born, and the mother was in a dangerous state. I am not sure whether Mrs. North was present when I reached the house. I never paid her, or promised to pay her, anything for her services in the case. As to Mrs. Marsh's case, the order was brought to me by the husband. I received it, I think, about a quarter past 9 a.m. When I reached the house the child had been born three or four hours. Mrs. North was not there when I arrived. I never paid her, or engaged or offered to pay her, anything for her services in that case. I remember attending Mrs. Vines; I went immediately on the receipt of the order. The child, I found, had been born about one hour. Mrs. North was there. I did not say to Mrs. North that she was to come to my house in the evening for Mrs. Vines' medicine, and I would settle with her, exactly. I did not use the word "settle." When I went into the room, I found Mrs. Vines very bad from flooding. Mrs. North said she had been obliged to administer several doses of brandy, and that, the woman being very poor, she had given her tea and gruel from her own resources. Knowing Mrs. North not to be very well off, I said, "Come to my house for Mrs. Vines' medicine, and I will repay you what you have paid, and give you an order for nourishment upon the parish." I remember Mrs. North coming up and speaking to me, some time in November. From the dates of the cases to that time in November, she made no application whatever for payment in any of those cases. She said, "Will you, Dr. Moore, pay me my fees for attending those last four or five cases for you?" I said, "What for? I am astonished! What are you speaking about?" I said, "I was not aware that you had any right to charge for what you have done; besides, I am not satisfied with the manner in which you have conducted yourself in those cases." "In what way?" she said; "I have saved you a good deal of trouble, and the least you could do would be to give me 2*s.* 6*d.* a case." I said, "The reason I am dissatisfied is this: You undertake my duties; you do not have me sent for when I ought to be; you always get rid of the after-birth before I get there." She said she could see no harm in that, and I replied that she was incurring great danger, and I ought to satisfy myself that the after-birth was properly removed. I did give Mrs. North 2*s.* for the brandy and tea which she had given to Mrs. Vines. I think that on the last occasion she said either that she would serve me out, or that I should hear more about it. I have on other occasions besides that, when I saw Mrs. North in the street, reproved Mrs. North for removing the after-birth, and for destroying it. I did so in the case of Mrs. Vines, and of Mrs. Hill, and, I think, in the case of Mrs. Marsh.

The letter marked E. is in my handwriting. I wrote that letter four or five days after Mrs. North met me in the street and asked me for the fees. I did not see that letter again; after it had been sent, until it had been placed in the hands of the witness, Mr. Netherclit. I was never asked to acknowledge whether it was in my handwriting or not. I heard that Mrs. North had been making some very false statements about me, and I was rather irritated at them; and I wrote that letter thinking it might bring her to my house, so that before credible witnesses I might remonstrate with her, and ask her what ground she had for it, and why she had told those falsehoods about me, as I considered they were calculated to do me a very great deal of harm without any real cause for it. No one was present but Mrs. North and myself when she asked me for the money in the street. There was no particular truth in the statement in the letter about the establishment of a lying-in hospital at that time. I had heard, before writing that letter, that she had been making charges against me before the Guardians, which had been published in the papers.

Extraordinary Claims for Vaccination Fees.—It is my duty, under my vaccination contract, to vaccinate all who apply to me in the parish. Between September 1860 and March 1861 I had four vaccination stations; one was at my private residence, one at my dispensary in Bethnal Green-road, one in Cambridge-road, and the fourth in Green-street. I received the information as to the names and addresses of the children vaccinated from the persons who brought them to be vaccinated. I had no other means of making the entries in my books than from the information so obtained. The children were all of the poorer class. There were 47 cases of vaccination during the period referred to, to which the Guardians objected. I believe the objection was first made in April 1861. I myself took steps to trace those cases. I was able to trace six or seven cases only at first. I was ill at the time, and was very busy. The first six or seven cases I had not much difficulty in tracing, as I found them at the houses indicated; many of the others that I ultimately found took me many months to trace. The difficulties which I had in tracing these cases were, first, there were several streets of the same name; several persons of the same name; many of the houses not numbered properly; many houses of the same number; very frequently the people below did not know the name of the people upstairs; many of the

the children were illegitimate, and went by two names. There is a difficulty about getting pure lymph; people don't like it taken from their children, and often deny themselves in consequence. Lymph cannot well be taken after the 10th day from vaccination. I received no intimation that Mr. Wright was going to commence and pursue an inquiry as to these cases. I was summoned before the Board of Guardians in April about these cases. The Guardians stated that 47 cases could not be found. They had previously sent me in a list of the names of those cases. I don't know where that list now is. I remember seeing it some few months ago, but I can't find it now. I am not quite clear whether the list was sent to me before or after I attended the Guardians. I have been paid for some of those cases since by the Guardians; I can't say how many, and I have no means of ascertaining now. I think I vaccinated about 350 cases between September 1860, and March 1861. Some few of those cases were done by Mr. Meldola, or my son, when I was absent or ill. I think it probable that some of the 47 were done by one of them, but I am not sure. When I attended before the Board of Guardians, I pointed out to them the difficulties in finding out the cases in question, as I have to-day. Thirteen of the cases objected to were found before the book was made up in March, and these were paid. The book for the December quarter had been previously made up and paid; none of the cases objected to in that quarter had been charged or paid for; not a single farthing was ever deducted from my vaccination fees, as charged by me in my vaccination book. There have been some errors in calculation, but the items never struck out, because the work was not done.

Midwifery Fees.—Whilst I have been in practice I have attended upwards of 10,000 midwifery cases. I have attended a large number of dangerous cases. I have been called in by other practitioners to advise in difficult cases. I remember Lee's case. It was a case in which instruments were necessary. I remember Blood's case. It was a very dangerous case. There was adherent placenta and great flooding. Lock's was a case of difficulty; it was either an adherent placenta, or instruments were necessary. Kidley's was a case in which instruments were necessary. Bailey's case was one of turning; no instruments were used. Morris's case was an instrumental case of very bad character. Mackay's case was one of turning, and one in which instruments were afterwards necessary. The statements contained in the several certificates signed by me and handed in, are true. I remember Danver's case; it was a difficult one; either instrumental or turning. Moore's case was one of turning and adherent placenta. I remember a mistake in the charge in one case; I think it was Melton's case. I had charged in my bill, as sent in, the extra fee. I afterwards discovered that it was a mistake, and went to the clerk's office, and got it corrected. I remember Hopwood's case; it was instrumental. Cowell's case was instrumental. Hill's case was so likewise. Miller's case was instrumental also. In all the 36 cases, except two or three, I have called in the assistance of other professional men. I see by reference to my book that in Melton's case the charge is entered correctly as 10 *s.*; the error in charging 2 *l.* arose in making out the bill.

Unnecessary Inquests.—I attended Mrs. Branston upon a medical order; she was 79 years of age. In my letter to the "Times," her age is stated to be 97; this was an error of the printers; I had written it 79. She had a fractured thigh. I found the husband in bed, blind, and dying; he was about 82 years of age. He was a stout man. They occupied only one room; a small back-room. They had only one bed. The woman was a middle-sized woman. I found them both in one bed; she on the outside, and he within, between the blankets. The bed was not adequate for their wants and comforts; I examined the bed, it was full of lumps, and very uneven, so much so that we could not put her in a comfortable position, or set the fracture properly. I considered the bed to be a flock bed from the feel of it, and so I believed when I wrote the letter to the "Times." The furniture was poor and scanty. I attended the old woman until her death. I saw her on the day of her death; she had been ill from the 25th of January to the 28th of February. Either I or Mr. Meldola saw her every day during the first week. I heard Mrs. Laver say that I had not attended Mrs. Branston for eight days before her death. That is a great mistake; I had seen her two or three times during that period, but that does not include the Sunday of her death. In that week I was not very well, and Mr. Meldola saw her once or twice for me. When she died, there was an inquest; I did not communicate with Mr. Humphreys about the inquest. I knew nothing about it until it was about to be held. I attended and gave my evidence. The cause of death was water on the chest occasioned by cold acting upon a debilitated state of body, partly resulting from the accident and old age.

The reason why I appealed to the public in the case of Branston was that it was of such a distressing character that I was led away by my feelings in some respect, and by the result of my application to the Guardians and the overseers in other cases. One of the necessities of the case was that she was lying on a bed in which I could have no chance of curing the fracture; what I wanted was a mechanical or water bed, and they had no means of providing one, or of supplying themselves with such luxuries as their case required, and thereupon I appealed to the public, and afterwards received sums of money for them amounting to nearly 180 *l.* I appropriated part of it in obtaining the appliances and articles which they required ultimately and altogether between 60 *l.* and 70 *l.* The actual amount which I myself received, was about 146 *l.*, the difference between that sum and the 180 *l.* is made up of 19 *l.* received by the people themselves, and 12 *l.* acknowledged twice by mistake. Of the balance, some small sums were returned to the donors, and some

small sums devoted to other charities by direction of the donors, after the woman's death. There is still a balance remaining in my hands which I hold at the disposal of those entitled to it. I charged the Guardians 3 *l.* for setting the fracture, and have been paid for it. I did not pay myself out of the money subscribed, as I did not think it was intended for that purpose. With respect to the other sums which have been remitted to me for the poor, I have applied portions towards the relief of persons who required assistance, and I am daily giving assistance from the balance in hand. I did not say at Ward's inquest that I held the office of unpaid Sanitary Inspector three years ago, but I did say that I held the office of unpaid Sanitary Inspector several years ago. I did not use the exact words that the parish authorities complained, and got rid of me on the ground that they would not be continually troubled with my reports, but I used words to that effect; what I said was, that some of the members of the Board had told me that my reports were not agreeable to the members generally—they did not want a stink-hunting doctor, nor a doctor Simon. I also said, that they told me a resolution was or would be passed, preventing any of the parochial medical officers becoming candidates for the office of Medical Officer of Health. When I was Sanitary Inspector in 1853, I was told not to send in any more reports, and I ceased doing so. I had been attending Ward's child about nine days before its death. Mr. Defriez also attended; the cause of death was impurity of the blood. After the death, I saw Mr. Humphreys the coroner. I heard Mr. Humphreys examined here the other day. I made no request to him to hold the inquest. I called upon him and stated that some children had died in Hollybush-place; some with specific disease, which naturally ought not to have been fatal, and that the child Ward, which I had come specially to him about, had died, in my opinion, from the inhalation of the foul atmosphere surrounding the house. I had not, at that time, given a certificate of death. I asked him, whether under these circumstances, I should give a certificate. He said, can you clearly state the cause of death? I replied, that I was in considerable doubt. He then said, I will make inquiries into the matter, and you shall hear the result. If you do give a certificate, and I think it necessary to hold an inquest, that will not prevent me. I then left him. On the following day, I received a summons to attend the inquest. When I first saw the child Ward, it was labouring under fever of no very defined character, and under great debility. I received the order to attend the child about half-past 10 o'clock. Mr. Defriez saw the child for me in the morning; I saw it in the evening. Scarlatina was, I believe, intended to be the entry of nature of disease on 8th September. I think the entry had reference to the child that died. I had an impression that the case would turn out to be scarlatina; when I made the entry, I had been attending the child a couple of days. It was the week before the child died, that I substituted the words for scarlatina. I never finished the words scarlet fever, because I had some doubt whether it would be scarlet fever. I was not sure how it would develope itself. The entry now is "teething and debility;" when I made the entry, it was labouring under fever, teething, and debility. On the death of the child, I could not refer its death to any specific form of disease.

Prior to the inquest in the case of the child Da Costa, I neither saw or communicated with Mr. Humphreys. The entry in the Medical Relief Book is scarlatina. The child died from debility after scarlet fever. It died gradually of want of pure air and debility. I attended the inquest in the cases of Ward and Da Costa, and my evidence was on oath.

Other Charges.—I had been refused by the Board of Guardians assistance for poor people in cases in which I had made application, and this was the reason I did not apply to them in the case of Branston. I did not apply direct to the Board of Guardians, but through the relieving officer.

I made application for the use of the bath-room at the workhouse for out-door poor to the Board personally. I made the application because it would save my time and physic, and shorten the duration of the illness of the patients. I was refused the use of the bath-room. The use of it when I made the application was necessary for the patients.

I believe I received the letter dated 7th March 1861, with reference to entries in red ink of visits by substitute, but I am not quite certain. I admit I have neglected to make the entries in red ink occasionally, without any disrespect to the Board. The necessity for making the entries in red ink was so unfrequent that I did not think it important. I frequently went to a case the same day as my substitute, and did not consider it necessary to make entries both in red and black ink. I have never refused to comply with the request of the guardians, but I have neglected to do so. The omissions would not amount to one a week. I have on an average about 1,200 to 1,400 patients in the course of a year. With the exception of the time that I was acquitted by the Poor Law Board, and the cases of the Mandrills and Ward, I have never had any complaints made against me. I remember a conversation with Mr. Wright, sen., one of the guardians. I never said to him that if these gentlemen did not leave me alone I would make Bethnal Green a little hell for them. I did not use those words, I said that Mr. Collins and Mr. Goodwin were acting very unjustly and harshly towards me, and that their conduct at the Board was making Bethnal-green a little hell for every one.

By Mr. *Giffard.*—I have my Medical Relief Book here. I do not think that there are any entries in red ink from the 7th of March 1861, to October 1863. Besides receiving the letter of 7th of March 1861, I was once spoken to by one gentleman at the Board—but not officially—on the subject of the entries. I will not undertake to say that I was not spoken to at the Board more than once, but I do not believe that I have been.

I have

I have only once made an application to the Board of Guardians for relief, and that was for the bath for out-door patients. I heard Mr. Collins, when the application was made, make the remark that I wanted to save my physic. When I wrote the letter to the Poor Law Board, I did not remember the whole of the fact, but I now remember it. That is my explanation. The Guardians did not inform me that the use of the bath-room for out-door poor would interfere with the arrangements of the House. I will not swear that I did not receive a letter to that effect. I do not remember doing so.

I was not aware that there were at the workhouse beds suitable for such a case as Branston's. I never heard that they had such beds. I do not think I ever made an application for such a bed, but I applied for a fracture apparatus in 1854. The name of the patient for whom it was required was Foster.

I wrote my letter to the "Times" respecting Branston's case on Saturday or Sunday night. The Guardians meet every Monday. In my letter to the Poor Law Board I said, "the Board did not meet for several days." I must have supposed that the case occurred in the middle of the week. It was a mistake. From the appearance of the letter in the "Times" to the date of the woman's death, I was receving subscriptions and acknowledging them. Some came without the addresses of the donors. I think a few came after her death; the last of the principal ones in February. I have consulted the wishes of the donors as to the application of the balance, and I think by letter in the "Times." Some I have consulted personally, and some by letter. I now remember I put an intimation in the "Times." Sometime, I think, in the month of March. I cannot swear as to the date. I think it must have been considerably within six months that I made this intimation in the "Times," but I will not swear it. I will swear it was within 12 months. I know that the letter was written, and I have a strong impression that it was inserted. I will not swear that it appeared in the "Times," but I think it did. The balance I have in hand is 50 *l.* or 60 *l.* The tenor of my letter was that, those who wished to know how the money had been applied, were to communicate with me. I wrote to all those whose addresses I had, I have deducted in my calculation 10 *l.* or 12 *l.* twice entered. "Mr. Gurney, 5 *l.*," is entered twice. The initials differ, but it was an error.

[The Letter which appeared in the "Times," dated March 3, and marked "U" was handed in.]

Mr. Howard's letter was written previously to mine. I had received a considerable amount of subscription before the date of Mr. Howard's letter, the 4th of February. I read the letter of Mr. Howard. (*See letter marked* (V.). I made no inquiry after reading that letter, whether there were any air-beds at the workhouse; I heard that there were. My letter to the "Times" was not written with any reference to that of Mr. Howard; I wrote to the "Times" I believe in answer to Mr. Howard's communication, but it was not inserted. I have every belief that I did so write, and can almost swear that I did. The statement "death was caused by dropsy from long-standing disease of the lungs, the suffering from fracture having little to do with the result," was, to a certain extent, correct.

I gave no information to the coroner with reference to an inquest in the case of Branston. I have not the slightest remembrance of having communicated with him in any way on the subject. Although I stated in the letter to the Poor Law Board that I was legally bound to give notice to the coroner of Branston's case, I did not give such notice. Having heard the charge with reference to Branston's case, and my reply read, I now say that I understood that I was asked whether I had solicited the coroner to hold the inquest, and as I had not solicited him to do so, I considered that I had nothing to do with the getting up of the inquest, and I gave the reply I did. I ought to have said more clearly that I had nothing to do with getting it up. I now see my mistake in not doing so. I have referred to my Medical Relief Book with reference to Branston's case; on the 21st of February a visit was recorded; it is the last entered; there were subsequent visits, but they are not noted. I do not always put down those whom I have been attending for more than a week or two. I have not filled up the column "termination of the case." I have no memorandum or direct remembrance of having visited the case after the 21st February, but the case being an interesting one, a surgical case, I should not have allowed it to remain unvisited by me; if I had done so, my attention would have been called to the fact at the inquest. My Medical Relief Book is taken away on the Monday morning, and brought back sometimes on the Wednesday, but more generally on Thursday, in the middle of the day. The book is at the workhouse until Tuesday, and on that day it is sent to the Medical Officer of Health. No application has been made to me to allow my book to be sent to the Medical Officer of Health. This arrangement has existed since 1854 or 1855. I have never complained to the Guardians on the subject, nor did I mention it in the letter to the Poor Law Board. Mr. Pearce, the Medical Officer of Health is now dead. I said at the inquest in Ward's case that the book was open to the inspection of the Guardians; I did not state that it was forwarded to the Officer of Health.

The entry "Ward's children" in the week 12th September, in my Medical Relief Book, is in my handwriting; all the entries in that page were originally written with some very bad ink, which I made myself; I afterwards re-wrote the entries with a blacker ink. The words "Ward's children" were first written with a brown, and afterwards with a black ink. The entry as to nature of disease was made, I should think, on Saturday. The word originally was "scarlatina." On the Saturday or Sunday I altered it. I do not believe that scarlet fever was put in in full, but I will not swear it. The two children being together, there was some confusion. At the inquest I told Mr. Humphreys that there was no specific

disease in the case of Ward. I call scarlet fever a specific disease. Ward had not, prior to the inquest, been in my service. He has not been constantly in my service since that time. He is now employed by me occasionally to take out medicine. I have so employed him about two months. I have seen him almost every day since the inquiry began. I entered the cause of disease of the child Da Costa as scarlet fever, and it remains so now. I do not concur in the opinion expressed by Mr. Gay, as to the state of the people at Da Costa's, but I do as to the state of the house. The house was rather but not particularly dirty. The cleanliness of the people was much more than usual, and quite an example. I wrote the letter marked W., inserted in the "Telegraph." I meant to say, that the Da Costa's were much cleaner than persons of the same class. I have referred to the memorandum on Marsh's order, marked (K), delivered 8 March 1863; it is in my handwriting. The order was delivered some time before the labour, but I cannot say when. I remember Mrs. Marsh stating that I called upon her, and that I had received the order. It must, I think, have been some weeks before she was delivered. The order may have been shown to me, and then returned by me to be delivered to me again. I cannot say when I wrote the memorandum on the order. I now remember that the words, delivered 8th March 1863, refer to the date on which the woman was delivered, and not the date of the delivery of the order. (Explanation of Dr. Moore, in letter to the Poor Law Board, read.) If I made a mistake in putting the 9th instead of the 8th, in the letter to the Board, it was a clerical error. I understood the husband to say, that Mrs. North had been with his wife the greater part of the night, that she had left her for a short time, and that the child was born in a hurry, and that Mrs. North said, as the child was born it was not necessary to trouble me about it. When I went there Mrs. North was not there. Mrs. North was at Hill's when I arrived. I am not clear whether she was at Langton's on my first visit. I think she was at Bingley's, but cannot be positive.

Before the inquiry which I attended in March 1861, I do not think I was ever spoken to respecting my vaccination charges. It was some time in March that I heard that there was to be an inquiry into the cases. I believe that it was in March. I ascertained that there was an inquiry, on applying for my Vaccination Book. I heard of the inquiry when Mr. Wright was inquiring. The S's and U's are entered as I have an opportunity of seeing or hearing of the children, sometimes not for a week or a fortnight, sometimes not for two months, and sometimes not until the end of the quarter, and sometimes at the end of eight days. Until the S's or U's are entered in the column, it is impossible to carry out the account. I do not know that there is any average of successful and unsuccessful cases. I find a good many cases marked unsuccessful, in the period in question. In the preceding 12 months there is one in May, one in March, and one in April. There is only one here and there. Prior to September 1860, the cases were more selected, and the unsuccessful ones were not, as a rule entered, in order to save trouble. It was only when I began to attend myself that every one was entered.

I have been in the profession 43 years. I passed the Apothecaries' Hall in 1841 or 1842. The date of my surgical qualification is 1843 or 1844. I was proceeded against by the Apothecaries' Company in 1842, and paid penalties; I paid several; they let me off two or three. I remember being called upon for an explanation as to my passing the Hall. I never remember having stated that I had passed and lost my license in a storm off Plymouth. I cannot undertake to say that I did not do so. I cannot swear one way or another. I cannot remember anything of the kind. I will swear that I cannot remember saying that I passed my examination before the Apothecaries' Hall on the 23d of March 1836. I swear that no such person as E. Moore, of Hales Owen, ever came in my presence, and said that he was the person who passed his examination on the 23d of March 1836. I don't remember Messrs. Butler, Gavin, Goodwin, Langley, Moore (viz., myself), Pearce, T. Taylor, W. Taylor, and Vandenburg being present at a meeting at Mr. Vandenburg's house in this parish in 1842. I should think no such meeting as that could have taken place without my remembering it. I can only swear that I cannot remember one single atom of it. I don't remember a Dr. Gavin asking me to show my diploma. I do remember a meeting of the Bethnal Green Medical Association at Mr. Pearce's or Mr. Taylor's, at which I was present. Some of the gentlemen named were present. I remember Mr. Pearce asking me whether I was a member of the Hall or the College, or whether I possessed any Irish or Scotch diploma, or something to that effect. I will not swear Mr. Pearce did not ask me to point out my name in the Hall List. I said there was an Edward Moore in the list, and I should give no further statement. I cannot swear that I said or did not say he was my cousin. Some one asked me to show my diploma; I said I have none to show. I swear I did not say, I cannot do that having lost it, with other valuable property, in a storm off Plymouth. To the best of my recollection I never said anything of the sort. I was so cut up at what was said at that meeting that I have no recollection of it. I was myself a member of the Bethnal Green Association up to that time. Upon that I ceased to be a member. It was after that date I obtained my diploma from the Hall. That was in 1842. I remember having a claim against Messrs. Crouch & Burrell, executors of Mr. White, a patient of mine. Part of my claim was on an I.O.U. for 500 *l.* I did not go on with the action. No part of the I.O.U. was paid. I was involved in difficulties at the time, and my attorney advised me there were difficulties in proving the hand-writing, and the expenses were likely to be so very heavy that I was afraid of incurring them.

Re-examined.—My certificate from Apothecaries' Hall is dated in 1842, and my diploma from the Royal College of Surgeons in 1843 or 1844. I was originally articled in 1819 for seven years to Mr. Thomas Prosser, of Swansea, but I only served three years and a half.

Prior

Prior to the meeting in 1842 I had attended all the necessary lectures, but not all the hospital practice. I have been afloat, but never in the naval service. I attended lectures in 1825, and had the certificates for them. Prior to 1815, medical practioners were not required to pass any examination at all. I came to Bethnal-green in 1831. For the first three or four years and a half, I was assistant to Mr. Brown; after that, I went into practice myself. Before the meeting in 1842, I had obtained a very extensive practice. At the time of the meeting in 1842 I was being sued for penalties.

The Medical Relief Book is usually fetched and brought back by one of the workhouse men.

With the exception of the proceedings against me for the penalties, and what was mentioned at the meeting, there has been no imputation against me as a man of honour and truth, and my skill as a medical practitioner.

I wish to correct my evidence as to what I said at the inquest in Ward's or Da Costa's case. I think I did then state that my Medical Relief Book was regularly sent to the Medical Officer of Health.

(signed) *Edw. Moore.*

Taken and subscribed before me, on the 19th day of February 1864,
John Lambert.

DOCUMENTS, &c.

(A.)

St. Matthew, Bethnal-green.

7/. 23d day of 7, 1863.

Sir, ½ 10 o'clock, a.m.

HAVE the goodness to attend to the case of James Mandrell, 9, Hollybush-place.

Yours respectfully,

To Mr. Moore, Surgeon, *H. Christey*, R. O.

No. 15, Charles-terrace, near the Workhouse.

N. B.—Any complaint against the doctor, for neglect of duty, or improper conduct, will be received by the Board of Guardians, at the Workhouse, every Monday afternoon, at four o'clock.

(B.)

St. Matthew, Bethnal-green.

3/½ 15th day of 8, 1863.

Sir, 10 o'clock, a.m.

HAVE the goodness to attend to the case of Joseph Mandrell, 9, Hollybush-place.

Yours respectfully,

To Mr. Moore, Surgeon, *H. Christey*, R. O.

No. 15, Charles-terrace, near the Workhouse.

N. B.—Any complaint against the doctor, for neglect of duty, or improper conduct, will be received by the Board of Guardians, at the Workhouse, every Monday afternoon, at four o'clock.

(C.)

Tyrrell, 4, Digby-street, 6/1/63.
Reason, 8, Pordeson's-gardens, 19/1/63.
Priddy, 5, Grosvenor-place, 23/3/63.
Butterfield, Hollybush-place, 22/4/63.
Levi, Cambridge-rd. 27/4/63.
Nash, 2, Type-street, 6/12/63.
Prince.
Mason.

(D.)

Superintendent Registrar's District—Bethnal-green.

Registrar's District—Church.

1863. DEATHS in the Sub-district of Church, Bethnal-green, in the County of Middlesex.

No.	When Died.	Name and Surname.	Sex.	Age.	Rank or Profession.	Cause of Death.	Signature, Description, and Residence of Informant.	When Registered.	Signature of Registrar.
110	Thirtieth August 1863, 9, Hollybush-place.	Joseph Mandrell	Male	3 years	Son of Joseph Thomas Mandrell, a silk weaver.	Hydrothorax, 5 weeks. Certified.	+ The mark of Elizabeth Mandrell, present at death, 9, Hollybush-place, Bethnal-green.	Third September 1863.	Thomas East, Deputy Registrar.

I, Thomas East, Deputy Registrar of Births and Deaths in the Sub-district of Church, Bethnal-green, in the County of Middlesex, do hereby certify, that this is a true copy of the Registrar's Book of Deaths within the said District, from the entry of the death of Joseph Mandrell.

No. 110.

Witness my hand, this Thirtieth day of January 1864.
Thomas East, Deputy Registrar.

(E.)

Mrs. North, Hirteyford Park, November 11.

MYSELF and some other ladies having heard that many poor women have had great difficulty in getting a doctor from the parish when in labour, have determined to institute a small Lying-in Hospital on Bethnal-green, to be under the superintendence of Dr. Moore and others; they have heard that you are a likely person to be useful, so, if the situation is likely to suit you, you must apply for Dr. Moore to be surety for you: the wages will be thirty pounds a year, with board and lodging, and if we are successful in getting the subscriptions, we shall soon begin.

Mary Shollow.

(Addressed)

Mrs. North, Monthly Nurse and Midwife, of Digby-st. Bethnal-green, N.E.

(H.)

Saint Matthew, Bethnal-green.

Temporary Medical Note.

Sir, 8.30 o'clock, p.m., 5th Feby. 1862.

HAVE the goodness to attend Elizabeth Vines, 28 (Labour), 10 Digby-street. Forwarded by Thomas Vines.

To Mr. Moore, Surgeon.

No.———— *Matthew B. Green*, for Master.

(J.)

The Daily Telegraph to *G. Geary.*

1863, September 23.	Habitations of the Poor -	- 67	
	Witchcraft at Hedington -	- 228	- 1 column.
		295	

Received by G. Geary, £. 1. 4 *s.* 7 *d.*

(K.)

(Brought at 20 to 7, got to them ¼ to 7).

Saint Matthew, Bethnal-green.

Temporary Medical Note.

Sir, 6¼ o'clock. p.m., 9/10. 1863.

HAVE the goodness to attend Amy Bingley, 5 Smart-street.

To Mr. Moore, Surgeon.

No.———— *H. Christey.*

N.B. This order will be void at 12 o'clock of the day following the issuing hereof, and the party obtaining the same must apply to the relieving officer, at 9 a.m., for a regular order, as the medical officer will not attend the case in the event of such fresh order not being presented to him, as per order of Board.

(Delvd. 8th March / 63).

Saint Matthew, Bethnal-green.

Sir, 12th day of 1, 1863.

HAVE the goodness to attend to the case of Matilda, wife of Charles Marsh, residing at No. 9, James-street, Green-street, when she may require you as midwife, as per order of Board.

To Mr. Moore, Surgeon.

Yours respectfully,
H. Christey, R.O.

N.B.—Any complaint against the doctor for neglect of duty, or improper conduct, will be received by the Board of Guardians, at the workhouse, every Monday afternoon, at four o'clock.

(M.)

Middlesex (to wit).—DEPOSITIONS of Witnesses taken and acknowledged on behalf of our Sovereign Lady the Queen, touching the death of Eliza Branson, at the house known as the "William the 4th," in the parish of Bethnal-green, in the county of Middlesex aforesaid, on Monday, the 3d day of March 1862, before John Humphreys, Esq., one of Her Majesty's Coroners for the said county, on view of the body of the said person then and there lying dead.

Sarah Laver, having been sworn upon the day and year and at the place above mentioned, deposed as follows: I reside at Donnan Wells, Southall, Middlesex; I am wife of Henry, plumber, &c. Deceased, my mother, widow of Richard, soldier; age 78; has been asthmatic for 40 years. I have been attending her the last five or six weeks; had an accident six weeks ago; she broke her thigh. Died last Thursday, 20 minutes to 12.

Sarah Bentkin.—Widow of John, confectioner. I was in front parlour at the time of the accident, six weeks last Saturday, about 5.30. I heard a great moan; she called me; said her leg broken; she said she had got up from prayers, and on going to sit on the chair sat on one side and fell. Sent Mr. Mendola. Died last Thursday, at 20 to 12 p. m.

*Edward More,** M. R. C. S., and Regd.—Sent for last Saturday six weeks; thigh broken in two places. Cause of death, hyder-thorax,† consequent on injury.

* *Sic.*

† *Sic.*

Middlesex (to wit).—DEPOSITIONS of Witnesses taken and acknowledged on behalf of our Sovereign Lady the Queen, touching the death of Sarah Ward, at the house known as the "Rose," in the parish of Bethnal-green, in the county of Middlesex aforesaid, on Tuesday, the 22d day of September 1863, before John Humphreys, Esq., one of Her Majesty's Coroners for the said county, on view of the body of the said person then and there lying dead.

George Ward, having been sworn upon the day and year and at the place above mentioned, deposed as follows:—"I reside at 10, Hollybush-place, Bethnal-green Road. I am shoemaker; and my daughter, Sarah, 12 months. Two families, including self and one that takes in lodgers; sometimes four lodgers. I have one room,—self, wife, and four children besides dead; other lodger has four children, and father and mother. They have one room. The other family has only one room; man and wife and four lodgers in that room. This part is a portion of a large house; divided by wooden thin partition. Our room is a lean too. Other side of partition lives Mr. Mandarill; one room; man, wife, and three children. Two of those recently died. The other rooms are also let out to separate families; don't know how many families. Cow-shed eight yards off; 66 cows in,

in, two horses, pigs at times, which are killed on premises. Privies in yard, most offensive; and sometimes can't get into them for soil; believe drainage to be bad; smells are very bad. My child ailing nine days before death; died 19th September, Saturday. Called doctor in soon after taken ill; another child same way now, and point of death. They sicken, get into state of fever; vomit at times, and loss of appetite. Open gutter from street down the court, and settles at the end thereof; at times very offensive. Death from state of impure atmosphere round house. On opening window, a most disagreeable effluvia comes in."

Ellen Ward, wife of last witness, confirms husband. "We pay 1*s.* 6*d.* rent."

Edward Moore, M.R.C.S.—"Called to attend deceased by parish order, about nine days before death; low fever, teething, debility; well nourished; blood poisoning, apparently. Could find no specific disease during life. Medicine would do no good. I advised change of air.

"I attended the Mandarills.* Two children died there within four or five weeks. I have attended four; died same way, in same court.

* *Sic.*

"*Post mortem*:—Head—brain, healthy; blood, liquid and tarry. Chest—lungs healthy, but gorged with dark unhealthy blood. Heart—blood, semi-putrid state; heart itself healthy. Stomach had milk in it, and was healthy. Liver, intestines, kidneys, and other organs, all healthy. No marks of violence. As fine child for age as I ever saw.

"I find no specific disease. Death from blood poisoning arising from inhalation of impure atmosphere."

Verdict as above.

Middlesex (to wit.)—DEPOSITIONS of Witnesses taken and acknowledged on behalf of our Sovereign Lady the Queen, touching the death of Ruth Amelia De Costa, at the house known as the "Falcon," in the parish of Bethnal-green, in the county of Middlesex aforesaid, on Tuesday, the 17th day of November 1863, before John Humphreys, Esq., one of Her Majesty's Coroners for the said county, on view of the body of the said person then and there lying dead.

Martha De Costa having been sworn upon the day and year and at the place above-mentioned, deposed as follows: I reside at 4, Albion-cottage, Hollybush-gardens: I am wife of Samuel De Costa, hawker. My daughter, Ruth Amelia, 4½ years, died Saturday, 14 November; poorly first, last Sunday five weeks; Dr. Moore attended her under a parish order; two other children, one older and one younger dangerously ill now; died, first taken shivering; scarlet rash on her; Dr. said scarlatina; first, loss of appetite; vomited a great deal; latterly, before death, eyes a good deal affected, and discharged; throat she complained of from first; was first she complained of; till recently family always healthy. Four-roomed house; we use three rooms; seven children, self and husband; front room self and husband and two youngest children; back room, two boys and girl, and two boys front room one pair; an old lady has other room; when doors are shut the smell is most dreadful; have complained to the landlord's collector, Mr. Nurrett; he said when the sewer was seen to it would be altered. The drains get choked up often, and a young man comes and opens them to let the soil run into cesspool. Common privy; no water to it; occasionally the cesspool is emptied; the soil comes half way up to the seat of my privy; other privies I have seen it over the boards of the floor; have complained above a dozen times to the collector; I have been there eight years; but it is only of late the drains have been so very bad; rooms not whitewashed nor cleansed for three years. Five other privies drain into cesspool to my knowledge; others may do so; no watercourse for water in yard; I can't sweep my yard down with† water, &c. going into and annoying my neighbour; no drains to carry off water. The stench is so bad in the morning that it affects me, and makes me quite ill for a time; makes me feel quite sick. I have repeatedly asked collector to let me have another house. I pay 5*s.* per week; I cannot get house elsewhere with my large family; this is why I don't move, and I should have to pay more; my eldest child complains of stench.

† *Sic.*

Louisa Tiller, 2, Hollybush-gardens, wife of John; I rent house; pay 5*s.*; six children, self, and husband; I sleep front room. When we get up in morning we are obliged to open doors and window on account of the very bad smell; on going into yard you retch your heart up from the bad smell; common privy; no water to it, and the water we throw down comes up again into the yard, and when it's full the soil and water works up through the stones in the yard; the collector has seen this himself; in hot weather it's awful; the soil comes up through the boards of the privy, and runs into yard; no drains to carry off water, we have to throw it out of doors. Have many times complained to collector; said he could do nothing till drains were made; no use to throw water down the privy, it won't run away; when I wash yard have to bail it up in pail with shovel. Have recently had two of rooms whitewashed; three years ago since others. The little square bin at end of walk is for all the five houses; sometimes it is half way high up the wall before emptied; can't tell much about smell from that, the other stench is so awful; when it rains the water flows into our rooms and lays under the stairs and closet.

Sarah Brown; three; pays 5*s.*; no means of carrying off water in our place; dreadful stench; can hardly eat our food; often feel sick from it. I had a child 6½ years died last week;

week; first taken with sickness; complained of throat; red rash; loss of appetite; only ill six days. Dust bin often running over; the collector has to complain before he can get it emptied; my privy is higher in floor than others; the other house, No. 5, I did live there, the privy used to overflow; no drains to carry off water, it runs into house, and have to bail it out by pails; children healthy till this late attack.

Mary Ann Jackson, No. 5.—Pay rent 4 *s.* 6 *d.*; two children, self and husband; let first floor; there are three two children, man and wife. The smell is fearful; all the privies run into ours; common privy; no water; at times our privy overflows up to and over the boards; the boards work up and float with the soil under them; only there three weeks. Smell worse in morning; at times can't go into yard at all; smell makes me feel very sick. Dustbin at foot of our garden; don't detect smell from that; smell is worse at back of house; have a drain in our yard.

Robert Ball, 274, Bethnal-green, coffee shop.—Recently lost two children, within a fortnight. My premises abuts on cowshed; there are about 56 cows tied up there, and two horses; used to be a smell come sometimes at back of premises; not smelt much of it of late.

Ellen Duncan.—I rent back room, No. 4; pay 1 *s.* per week; there five or six months; stench wakes me, about middle of morning, so bad it makes very ill; feel sick; no taste of what food I eat. I positively suffer in health from it. I am widow, and can't get a room for a 1 *s.* elsewhere. I believe the soil soaks through, and gets under the floor of my room.

Caroline Ball, 274, Bethnal-green.—Since the jury visited my premises I have lost another child; that makes the third within three weeks. Mr. Brotherton attended it.

Edward Moore, M.D.—R. D. of P.; as such I attended deceased child; suffering from low kind of fever: nausea, depression, giddiness and foul tongue; two or three days, rash, scarlatina; prescribed for deceased, and got over the scarlatina; attended five weeks; died on 14th November: debility and inability to rally from surrounding atmosphere. I attended the infant of Brown: same symptoms, only went more rapidly. I am attending two ot her children of De Costa; they suffering same symptoms. They have got over the scarlatina, but don't otherwise rally.

I have a medical relief book; periodically and weekly it is taken to Board of Guardians. I am bound to keep for the parish, and its instance. In column of observations I have reported within the last month that the condition of Holybush-gardens was injurious to health. I think I also made a similar report some months since; I am not aware that anything has been done to remedy this evil.

John Gay, F.R.S.R. (Dr. Moore not present at it.)—*Post mortem.*

The body was that of a well-grown, well-nourished girl; the skin was of a peculiar waxy appearance; all the organs of the body were healthy, excepting the lungs, which were congested; the left almost to solidification the pleuræ; the pericardium and the peritoneum were full of serous fluid; that in the latter, containing a considerable quantity of fibrinous clot, there was, in short, general dropsy; the kidneys were large and congested: the blood was fluid, that on the right side of the heart thinner than that of the left, and throughout the body of a dark colour. It had in no part the appearance of having become arterealized; there were, however, small clots on both sides of the heart; the inference from these appearances is, that the child died from scarlatina, but that the immediate cause of death was imperfect æration of the blood, and its accumulation in the vessels of the lungs; together, in all probability, with the exhaustion consequent upon a severe illness.

The family in this house consisted of the husband, wife, and six children, besides other persons: four have been attacked, two have died, and two others are still in a very precarious state; this child, and indeed all, appear to have survived the acute stage of the disorder; and consequently to have died during the ordinary stage of convalescence.

The parents allege that the children were healthy before these illnesses, and this corresponds with the appearances presented by the *post mortem* examination, as well as those of other children, whom I saw not only belonging to this, but to other houses in the garden. The houses, five in number, have a fairly clear frontage, but are crowded in the rear; they are apparently very old, and in a moderately sound condition, but out of repair and very dirty.

The house, No. 4, is filthy throughout, and everything in the apartments bore the signs of poverty and neglect. Two children, almost at death's door, were huddled up in dirty rags, that appeared to serve the general purpose of bed-clothes, and did not appear to have any of the appliances of a sick-room, or for the most ordinary nursing. The house, No. 3, was cleaner, and so was No. 5; but the rooms of all were close and foul from bad air; the back rooms of these houses were much worse, and this arose from the condition of the privies or cesspools which closely adjoined the back-doors, and were without any but the most inadequate means of drainage. The soil in all directions seemed saturated, and the air simply stunk. I think the outbreak of the endemic in this instance, and the death of the child, were due to the unhealthy state of the rooms, rendered so partly by the want of whitewashing and habits of cleanliness on the part of the inmates, and in still greater measure by the air having become tainted by the stench and exhalations from the adjoining cesspools. The state of the chambers was sufficient to give rise to zymotic disease, and

children especially, if so attacked, could have but little or no chance of struggling against their mortal effects in an atmosphere so foul as this is, and must have been, from the sources which I have alluded.

The requirement with regard to these premises are, doubtless,—

1st. Privies, with traps and abundance of water.
2d. Drainage.
3d. Deodorisation of the soil into which the contents of the cesspools have infiltrated.

John Minitt, the Cottage, Devonshire-road, Forest Hill.—I collect rents for Mrs. Jane Rawley, Peter-street, Islington; have frequently complained to the clerk at the Town Hall of the want of removal of dust, &c., from dust-bin; frequently three times before I could get it done.

Samuel Pearse, M.R.C.S., Resident Medical Officer of Health.—There is an inspector of nuisances, John Morris; his duty is to inspect and detect nuisances and places dangerous to health, and, if necessary, to report to me; I have had no report from him about these gardens, nor from anyone else. It is my part of my duty to inspect and report any place dangerous to health so soon as it comes to my knowledge.

My attention was first called to the gardens by hearing of this inquest; I had a cottage near there in 1843; I was driven out of it by the building of these privies; not into any of the houses in the gardens for several months; I have since inspected them; I find they are noxious to health; I have reported to the vestry this morning. It is the duty of the inspector of nuisances to have discovered this state of things.

I get inspection of Medical Relief Book any week, generally Tuesday; last Tuesday, I noticed an observation of Dr. Moore that drainage was exceedingly and smell offensive; the entry was dated week ending 24 October last; there might have been similar notice in same column last Tuesday, but I am not positive on that score.

I did not notice the entry ending 24 October till last Tuesday, though I have always made a point of looking to these observations; but I can't undertake to swear it was not there. I can't tell exactly how it is I did not notice if any report on Tuesday last.

In consequence of other reports of Dr. Moore, I have made four reports to vestry within last two months. Read report, Wednesday, 18 November.

Verdict:—Sudden death. Impure air.

(N.)

THE relations of the late Mrs. Branston beg to return thanks for the sympathy of the public towards her.

Henry Love, Son-in-law.

(O.)

Dr. *Moore* to *R. Meldola*, for Attendance on the following Cases.

			£.	s.	d.
1860:					
Aug.	29	Mrs. Button, 3, Braman-st.	–	10	–
Decr.	21	Mrs. Taye, Cranbrook-st.	–	10	–
1861:					
Jany.	17	Mrs. Hopwood, 6, Smart-st.	–	5	–
„	22	Mrs. Ely, 41, Wellington-st.	–	10	–
„	23	Mrs. Sleap, 17, Type-st.	–	10	–
April	2	Butler, 4, Butler-st.	–	5	–
„	5	Daws, 26, Alma-rd.	–	5	–
Aug.	23	Hyde, 1, Morp-st.	–	10	–
June	19	Arrowsmith, Alma-rd.	–	10	–
„	19	Sanson, King-st.	–	10	–
July	3	Langton, Digby-st.	–	10	–
Aug.	–	Lee, Preston-st. (Paid at time on bill)	Paid at the time.		
Novr.	–	Blood, Alma-rd. „			
„	19	Lock, Salisbury-pl. „			
„	20	Kidly, 5, Canb-st.	–	10	–
			5	5	–
		Branston Inquest	–	10	–
		(Receipt stamp) £.	5	15	–

	R.	M.

Paid. *R. Meldola*, April 13/62.

(P.)

Decr. 26th, 1861.

Received fees of midwifery for—

Mrs. Blood, Alma Rd,
Locke, Salisbury Pl.
Lee, Preston St.

R. Meldola.

(Q.)

THIS is to certify that I assisted Dr. Moore at a dangerous and difficult labour, on December 25, 1862, name, Elizabeth Downes, 9 Pleasant-place.

R. Meldola, M.R.C.S.

(R.)

I HEREBY certify that I assisted Dr. Moore and Mr. Meldola in a case of protracted midwifery in which instruments were necessary.

Chas. Hawker, M.U.L.R.C.P.E., M.R.C.S.E.
Raphael Meldola, M.R.C.S., L.S.A.

2, Albion House, Stepney,
Aug. 10, 1862.

(S.)

August 10, 1862.

WE hereby certify that we assisted Dr. Moore in a case of operative midwifery, at No. 8, Chester-street, Matilda Cowell.

Chas. Hawker, L.R.C.P.E. (Exam.), M.R.C.S.E.
2, Albion Terrace, Stepney.

Raphael Meldola, M.R.C.S., L.S.A.
Green-street.

August 10th, 1862.

E. Howard Moore, M.R.C.S. (Eng.), L.M. (R.C.S.E.)
9, Newmarket Terrace, Cambridge Heath.

Augt. 10th, 1862.

(U.)

THE CASE OF DISTRESS.

(To the Editor of the "Times.")

Sir,

I HOPE you will grant me the favour of informing the benevolent persons who so kindly forwarded me donations for the poor woman Branston, that she has ceased to exist.

Her death was caused by dropsy, from long-standing disease of the lungs, the sufferings from the fracture having little to do with the result, as they were materially mitigated by the liberal means placed at my disposal.

She was profoundly, but unobtrusively, grateful for the sympathy shown her. I regret I cannot say as much for those connected with her.

I should feel obliged if any of the kind subscribers would forward me a directed envelope, so that I might enclose to them an account of my stewardship and my intentions (subject to their approval) with respect to the balance in hand.

I have, &c.

15, Charles-terrace, Victoria Park, March 3. *Edward Moore*, M. D.

V.

A CASE of DISTRESS in BETHNAL-GREEN.

(To the Editor of the "Times.")

Sir,

IT having been brought to the notice of this Board that several letters headed as above, have been written to the "Times" respecting the case of a poor woman named Mary Branston, containing such gross mis-statements that the Board consider themselves bound to answer them (particularly as the name of one of their own medical officers appears at the foot of some), they have accordingly directed me to do so; I would, therefore, first call your attention to Mr. Moore's letter in the "Times" of the 28th ult.; he there states, among other things, that the woman is 97 years of age, which is just 18 years above what

she really is; but that is, no doubt, a mistake on Mr. Moore's part. He, however, goes on further to say,—

"My object in soliciting the insertion of this statement is the hope that the benevolence that never seems to fail may enable me to get her a small bedstead and mattrass, so that her sufferings may not be aggravated," &c.

Now, Mr. Moore is one of our medical officers, and the public are thus led to infer that the Guardians would refuse to afford that which this poor woman needed; but I would without any hesitation say that, if this woman was not so supplied, it was only through the neglect of Mr. Moore in not having certified for what was required: no application was ever made to the Guardians by Mr. Moore, except for the payment of his fee of three guineas for setting the fractured leg. The following is the verbatim copy of the only certificate our relieving officer has received from that gentleman:—

"Surgical case—St. Matthew, Bethnal-green, Middlesex.
"3 *l.* 3 *s.* January 27.

"I hereby certify that I have, with Mr. Meldola's assistance, reduced the fractured thigh of Mary Branston, 79 years of age, residing at 19, William Street, and that she could not have been sent to the hospital without endangering her life, as the motion and removal would in all probability have converted the fractured thigh into a compound one.

"*Edwd. Moore*, Surgeon.

"To Messrs. Bestow and Christey, Relieving Officers,
"Bethnal Green Workhouse."

Now, sir, I think you will agree with me that Mr. Moore, as medical officer, should certainly have applied to the Guardians in the first instance, before appealing to the public. Had he done so, everything that he ordered for this poor woman would have been supplied; and, to show that my statement is correct, I would just mention a case that happened only the week before last:—A poor woman named Peacock met with a similar accident, and Mr. Defriez, another medical officer, sent in a certificate that she wanted "an air bed." The Guardians at once complied with that gentleman's request, and ordered one to be forthwith sent.

I would now call your attention to the letter of the Rev. Mr. Christie, which appeared in the "Times" of the 30th ult., which contains this remark,—"Why has not he (Mr. Moore) the power, as he shows he has the will, to lend the bedstead and bedding requisite from the infirmary of the union for which he attends? The loan could not be required for any length of time. This is, however, just one of those cases so rife in Bethnal-green, of charity being called upon to do what the Board of Guardians might, could, and should do. The sick and aged poor require wine, and it comes from good Samaritans in St. James's; they need another bed, and the appeal lies to the "Times," though the parish doctor ordered one, and the relieving officer sees the need of the other, and sends neither."

Now, I think the above facts, and also the letter of Mr. Moore, hereafter copied, will show that Mr. Moore had the power, but the will was wanting. Is it not a pity that a clergyman should not be more careful to speak the truth than the Rev. Mr. Christie? Should he not, before he makes statements in public journals, take care to be correctly informed of the facts? I will now trouble you with a copy of a letter our relieving officer has received from Mr. Moore, in answer to one sent by him, inquiring when he ordered the wine, as stated in Mr. Christie's letter to the "Times":—

"Dear sir,—I wrote to the "Times" yesterday, saying that I had not ordered any wine, so none could have been refused. I have also written to the Rev. Mr. Christie, telling him that he was in error, or had been misinformed about the bed, as I had not applied to the Union for one, because I did not know if they had one suitable, it being one of a peculiar sort required. I have had one made, at a cost of 16 *l.* 16 *s.*, and which I do not think the Board would have sanctioned if I had applied; for if there be one of the sort at the house they are very likely to want it for their own use.

"*E. Moore.*"

I would now, sir, ask your opinion of the conduct of Mr. Moore in this case. Did Mr. Defriez neglect to apply for an air bed because he did not know whether they had one in the Union, or because he did not think the Guardians would give one? Certainly not; he knew his duty too well: he knew that he had only to apply and have; and, had Mr. Moore done the same, the same result would have followed. If he thus neglects to certify for what his patients require, because he does not know whether it is in store, or because he does not think the Guardians will supply, a great responsibility must rest upon him. Mr. Christie, in his letter, then goes on to generally abuse the Board, and states: "Had they applied for parish aid, the answer would, doubtless, have been that which is given to many aged and starving poor—'Come into the house;'" thus insinuating that no out-relief would be given. In answer, I would say, that we have this day no less than 1,150 persons receiving out-door relief. I would now only add, that the medical officers have power to order what nourishment their patients require, whether it is wine, spirits, or porter; and I am certain that such a case has never been refused in this parish, and that we have many poor people now on our books being relieved at a cost varying from 10 *s.* to 20 *s.* per week.

I must

I must apologise for intruding so long upon your space, but so much has been stated that is untrue, that the Guardians think it is time that they should make this denial, and let the public know the real facts of the case. Trusting you will give the Board an opportunity of justifying themselves, by giving a portion of your valuable paper for this letter,—

I am, &c.
W. T. Howard, Clerk to the Board.

Bethnal-green Union, Feb. 4.

(W.)

BETHNAL-GREEN HOMES OF THE POOR.

(To the Editor of the "Daily Telegraph.")

Sir,

I HAVE much pleasure in acknowledging a Post-office Order for 10 *s.* from one of your benevolent readers, "E. B., Southampton-buildings," for the poor people, the De Costas, upon whose child an inquest was held, as reported in your paper of Friday last, in Holly-bush-gardens. Permit me at the same time to say that there was an error in the report that has caused the bereaved mother great grief. It was therein stated that the house itself was dirty, which is not the fact, as the cleanliness of the poor parents is quite an example; had it not been so, the fatal results would have been greater and earlier than they have been.

I am, &c.
E. Moore, M.D.

15, Charles-terrace, Victoria Park,
Nov 23.

— III. —

ST. MATTHEW, BETHNAL-GREEN.

REPORT of *H. B. Farnall,* Esq., Poor Law Inspector, after an Inquiry held by him touching the alleged Death of *Sarah Dove* from Starvation.

Poor Law Board, Whitehall, S.W.,
18 March 1864.

My Lords and Gentlemen,

IN accordance with your instructions, I instituted an official inquiry on the 16th instant, at the Bethnal-green Workhouse, into the circumstances connected with the death of Sarah Dove, a pauper chargeable to the parish of Bethnal-green.

On this occasion, many of the guardians of the parish were present, attended by their clerk; and the reporters for the press were also present, and other persons interested in the proceedings, together with Mr. Venn, solicitor, who appeared for James Dove, the husband of the deceased.

I annex the affidavits taken on this occasion, viz., the deposition of Mr. Dawes, the superintendent of the wharf, where James Dove was employed; the deposition of Dr. Moore, the medical officer of the parish, who attended the deceased Sarah Dove; the deposition of F. J. Gant, surgeon, who was called by Dr. Moore; the deposition of Mrs. Rowe, the landlady of the deceased; the deposition of Mr. Christey, a relieving officer of the parish of Bethnal-green; and the deposition of James Dove, the husband of the deceased Sarah Dove.

I also annex a document put in by Mr. Dawes, showing the amount of wages paid to James Dove from January 24th, 1863, to February 12th, 1864, inclusive; also a certificate of Dr. Moore, showing that Dr. Moore was in the habit of recommending necessaries to sick out-door paupers, and the way in which he usually ordered them; also a copy of the deposition of F. J. Gant, surgeon, made before the coroner on the 8th instant; also a copy of the deposition of Mr. Christey, made before the same coroner; and also a statement made by the clerk to the union and given to me, and which I have compared with the parochial book. To all of which I beg to direct your attention.

A reference to the documents referred to will show you that James Dove has not been without employment at Beale's Wharf for the last three years, and that for the last 55 weeks of that period he has received upon an average at least

least 16 *s.* per week, and that for three weeks before his wife's death he received 2 *s.* a week from a charitable lady; and further, that during last winter he was in the habit of receiving charity from various sources, and probably, therefore, you will have no difficulty in coming to the conclusion that James Dove's ordinary resources gave him no title to parochial relief. A reference to the deposition of Mrs. Rowe, who was James Dove's landlady, shows that James Dove was in the habit of drinking on Saturdays and Sundays, and that therefore she gave the Dove family warning to quit; and further, that Dove's family were almost invariably short of means in the early part of each week.

A reference to the evidence of Dr. Moore will show you that on the 13th of February he was called on to attend Sarah Dove as a sick pauper, and that she was so attended on the 13th, 14th, 16th, 17th, 19th and 20th February, and that on these occasions Dr. Moore considered her to be a person who was "imperfectly fed," and that she had no medical comforts such as beef-tea, arrowroot, &c., and that she had insufficient clothing, and that she required careful nursing, but that notwithstanding this he did not call upon the parish either to supply a nurse or to supply the nutriment required, and yet you will find, on reading the deposition of Mr. Gant, who is a surgeon, that if semi-solid food had been judiciously given to Sarah Dove for one week before her death, it is highly probable her life would have been saved.

A reference to the affidavit of Mr. Christey, the relieving officer, will show you that an order for medical relief was issued on the 13th of February, which order was immediately obeyed, but that he did not visit the case until an order from Dr. Moore recommending that Sarah Dove should be removed to the infirmary of the workhouse was given to him, and that when it was given to him he did not take care that a conveyance for the removal of the sick pauper was sent to her lodgings, but merely made an order that such a conveyance should be sent if James Dove the husband of the deceased woman came for it, and this deposition will further show you that the order for admission into the workhouse, which Mr. Christey made, was made for the admission of the whole of the Dove family, viz., for James Dove, his wife and two children; Mr. Christey assigning as a cause for this, that he knew that James Dove was in full work.

I made inquiries for the Scripture reader, who was represented as attending at the bedside of the deceased Sarah Dove; and I ascertained that the person alluded to was a charitable lady of the Jewish persuasion, who is a member of an association for aiding the sick, and who in that capacity paid three visits to Sarah Dove, on the three weeks preceding her death, and gave her two shillings on each occasion. I have conferred with this lady, and find that she is unable to give me any further information, excepting that which I have stated.

In conclusion, I have to inform you that I called James Dove's attention to the evidence of Mr. Dawes, and asked him whether he desired to put any question to Mr. Dawes, but he declined doing so, and said that no doubt Mr. Dawes stated what was true.

I have, &c.
(signed) *H. B. Farnall,*
Poor Law Inspector.

To the Poor Law Board.

Deposition of Mr. *William Dawes*, Superintendent of Beale's Wharf, where *James Dove*, the Husband of the deceased, was employed.

Bethnal-green Workhouse, 16 March 1864.

William Dawes sworn, who says,—I am superintendent of Beale's Wharf. I have been there since the year 1857. I know James Dove. I have known him, I should think for three years, and he has been working occasionally at the wharf named for that time; from February 1863 he has been in full work; working eight hours daily, he would have been paid 15 *s.* a week, but he has occasionally worked overtime for the last 55 weeks; while he has been with us his wages would have averaged 16 *s.* a week. Dove was discharged late Saturday night. Mr. Bezley, the son of the proprietor of the wharf, discharged him himself. Mr. Bezley had seen the paragraphs in the newspapers about Dove's wife's case, and he made inquiries of Dove as to the matter, and said he would not discharge him until he, Mr. Bezley, made further inquiries, but now he has

has discharged him. James Dove was always a well-conducted good working-man. I now put in a document which shows the amount of wages paid to Dove; one of our clerks, named Charles Lloyd, made it out. I called over the amounts to him from the book, and he put them down on the document now handed in, and it is his handwriting. Our men are paid on Saturday between 3 and 4 P.M.

(signed) *W. Dawes.*

Deposition of Dr. *Moore* (Medical Officer of the Parish), who attended the Deceased.

Bethnal-green Workhouse, 16th March 1864.

Edward Moore, M.D., sworn before me, H. B. Farnall, this day says,—I am a medical officer of the parish of Bethnal Green, and have been so for the last 12 years, and in this capacity I attended Sarah Dove. I attended Sarah Dove by an order of Mr. Christey, the relieving officer. I now put in the order alluded to, it is dated February 13th, 1864. In the course of the same day, I sent my son to visit this case; he is a fully qualified medical man, and he reported to me on the case, and it is entered in my medical report book in my handwriting as one of asthma and dropsy. My son prescribed for the case; my son told me that Sarah Dove was much debilitated; he said she was deficient in all the necessaries requisite for her condition, and he told me that he therefore advised her to go into the infirmary; this was on Saturday the 13th of February. I understood my son to mean that Sarah Dove had not sufficient clothing, and that she had not such medical comforts as beef tea, arrowroot, and those sort of things, and I did not understand that she wanted ordinary food. I have attended Sarah Dove before this, viz., on the 27th and 28th of November 1863 for fever, and the case is entered in my medical report book; at that time she had the appearance of poverty. I myself visited Sarah Dove on Sunday the 14th, and on the 16th, 17th, 19th and 20th of February. On each day I advised her to go into the infirmary of the workhouse; she said she should wait a day or two before she went in; on the 14th she had all the appearance of being imperfectly fed, and I say the same thing as regards the case on the 16th, 17th, 19th and 20th. The 20th was the last day I saw Sarah Dove, and she was dying on the 20th. I prescribed medicine for her up to the 19th. I do not think that she had the proper nourishment and nursing to give my medicine due effect. When I first saw her, I knew that ordinary food was not applicable to the case; when I first saw her on the 14th she looked like a half-starved woman. I did not report either to the relieving officer or to the guardians that Sarah Dove required a nurse. I knew she required the attention of a nurse, but I did not order a nurse nor recommend a nurse, because it did not strike me that it would be granted by the guardians. I have understood from conversations with different persons of parochial authority, that nurses were not sent to sick persons at their homes, and this was when I first took office as medical officer, and so I do not think that I ever have recommended a nurse. I did not write any order that Sarah Dove should have nourishment; I know that there is a column in my Medical Relief Book headed "Necessaries ordered to be given to the Patient," but in this case I ordered none; but this case was not a case of such momentary urgency as to justify me in going out of my usual course, and that would be the case if I had ordered food for her without her consent. I had every reason to believe that Sarah Dove's husband could have procured ordinary food for her, for she told me that her husband was in work. Sarah Dove told me, when I proposed to her to give her a recommendation for nourishment, that it was useless to do so because she had no one to send for it, and no one to make it and administer it if she had it. I do not remember that I ever had a sick pauper case in my hands in which the nourishment I ordered could not be sent for; I do not know of a case of this character, but if there was such a case I should inform the relieving officer of it. The fact of the case is that my impression was that she would go into the workhouse from day to day, and so I did not order nourishment because I believed no one would fetch it, and at the same time I considered she would be much better in the infirmary, and that I pressed on her, but I did not consider myself released from the obligation to order "necessaries." I did not consider her to be in a state of wanting ordinary necessaries, and that was partly the reason that I did not order necessaries. I attended the inquest in this case, and then I stated that I attributed the death of Sarah Dove to want of general comfort, nourishment, and diseased lungs. If I had a pauper case in my hands which was incapable of being removed to the workhouse, and I knew that in such a case comforts, nourishment, and clothing were absolutely requisite, I consider that I have legal authority to recommend that such things should be obtained from the parish. When I make recommendations for such things it is to the relieving officer, and I think that generally the relieving officer obeys the recommendation; but sometimes I have heard from the paupers to whom I have given recommendations for nourishment, that the relieving officer has offered the house instead of the nourishment; but I do not think I ever reported this to the guardians, and I have expostulated on this subject with Mr. Christey; this is about twelve months since. When I have visited Mrs. Dove I have seen persons in her room who were neighbours, but on three occasions, I think, there was no one in the room. Sarah Dove died on the 22d. So, to the day of her death, she was ten days in my hands; she agreed to go into the workhouse on the 17th, and on the 18th, in the morning between eight and nine it was sent for; the order was that "I have examined Sarah Dove, and I put 'urgent' on it, who is suffering from disease of the lungs, want of proper comforts, and attendance.

attendance. I advise she be immediately admitted into the infirmary of the workhouse." I heard nothing further of this case till Friday the 19th; I heard then that she had not gone to the house, and so I immediately went to see her; she was fretting very much, and I gave her some money to buy a little wine or brandy to rally her; wine is often given to the out-door sick by the parish. I do not believe that I saw James Dove at any time during my visits to his wife.

Cross-examined by Mr. *Venn:*

Mrs. Dove lived up-stairs on the first floor, and I only saw one room, in which she was mostly in bed; the room was very small, and too small for sufficient ventilation in a case of sickness; the room is sufficient only for one person to live in; there were four in this family; the room was dirty and neglected, and so was she in person; the bed was very poor and badly covered, a sheet and thin counterpane; in such a place nourishment alone would not have afforded her a fair chance of recovery; on my second visit I found the case much the same. It was so cold on the evening of the 17th that I did not give the order for the house until the 18th. I did not call on her on the 18th because I concluded that she was gone into the workhouse infirmary. In my order for the patient to go to the workhouse infirmary, I recommended a conveyance to be sent; there is a conveyance kept on purpose. I think that on Sunday the 14th, I saw some silver and some copper on the mantelpiece in Mrs. Dove's room or side table; it might have been about 2*s.* or 2*s.* 6*d.*; she told me that at the beginning of each week she was not without some money; she complained that she could not be attended to, that the beef tea that was made got sour and cold; I have seen bread and tea in her room; I don't think I ever saw meat there; the beef tea I suppose she got for herself. I think, but I am not sure, that there was a female in the room at my first visit; it was about a quarter to two on the 19th that I visited this case. I do not know who informed the coroner of this death. I did not give a certificate of death in this case because I heard there is to be an inquest. I think it was a week or 10 days after the death that I was asked for this certificate. I wish to correct that which I have just said, about giving information to the coroner; the fact is, I happened to see the beadle, and I asked him whether he, the beadle, had heard whether an inquest was to be held in this case, and he said he had not then heard about it. When James Dove came in the evening, I forget the date, but it was a week or 10 days after the death, for the certificate of death, I told him he had better go down to the beadle, and ask whether there was going to be an inquest, if not, I would give him a certificate.

(signed) *Edwd. Moore.*

Deposition of Mr. *Frederick James Gant*, F.R.C.S. and P.S.A. to the Royal Free Hospital.

Bethnal Green Workhouse, 16 March 1864.

Frederick James Gant, surgeon, sworn, says,—I attended the coroner's inquest in the case of Sarah Dove, by order of the coroner (*here Mr. Gant read aloud his deposition before the coroner*). I have now read my deposition before the coroner, and with the few alterations which I have made in pencil, I say that it is correct. I have never filled an office under Boards of Guardians. I consider that Sarah Dove's case was one of slow starvation, and therefore I am of opinion that when the medical officer was called in on the 13th of February, viz., ten days before her death, that that medical officer would have acted correctly if he had commenced a regime of nourishing diet, given as I am sure any qualified medical man would have given it. I think that there is a high degree of probability that if this course had been pursued from the 13th of February this life would have been saved.

Cross-examined by Mr. *Venn:*

There had been a want of food in this case a considerable time prior to the death; semi-solid food might have been judiciously given for from a week before the death; at about a week before such a death beef tea, tapioca, and other semi-solid food might have been administered with good effect, as in such cases all food must be given slowly, frequently, and by a person in constant attendance.

Cross-examined by Dr. *Moore:*

I certainly am of the clearest opinion that the best mode in which Sarah Dove's case could have been met would have been in an infirmary. Warmth was an essential necessary in this case, such as clothing, and in the absence of this necessary attention so would the death be likely to ensue.

(signed) *Frederick J. Gant.*

Deposition of Mrs. *E. M. Rowe*, the landlady of the house in which *J. Dove* and his wife lodged.

Bethnal-green Workhouse, 16 March 1864.

Emily Margaret Rowe sworn, who says,—The Doves occupied rooms in a house which I rent; they always paid the rent; their home was comfortless; they have been in my house for 23 weeks; I live in the same house; up to the time of Mrs. Dove's death they occupied

occupied two rooms and paid 2 *s.* 9 *d.* a week. On Saturday nights, the pay night, he would come home in good time with his wages; she continually complained to me and others that her husband was not so kind to her as he might have, in her opinion, been; I have often said to my husband that I could not think how it was that they were in the way they appeared to be with his wages and other things that were given to them; she had a very miserable appearance; I thought a good deal of this was from her complaint; her bed was comfortless, no blankets, and she was suffering from cough; she died on Monday; and on Thursday before I stewed a chop for her, and took it up to her myself, cut up and fit to eat, and I put it on the bed but she refused to take it, although in the morning she said she would have it stewed; on the very day I did this I knew a lady would call and give her 2 *s.*, and I expected that she might have offered me money for it, so what I did was in the way of attention; I don't know what wages James Dove gave his wife on Saturday nights, she certainly had means to keep her from starvation; sometimes Mrs. Dove got a coal-ticket, sometimes a meat and bread ticket, value 6 *d.*; occasionally there was a ticket from the Philanthropic Society, and there was also the weaver's ticket, and three weeks before she died a lady gave her 2 *s.* a week; she had a little daughter who went her errands, but I cannot say that that daughter, or any of the neighbours, were in the habit of going out to buy food for Mrs. Dove; I used to remark, that about Tuesday or Wednesday they were badly off, and I could not make out how this was; she was unable to go out for herself for at least three months before her death; at Christmas there was a nice piece of beef on their table, and I saw it; for the three months before her death, James Dove occasionally brought home food, once he brought home a rabbit, and at another time a breast of mutton. James Dove did not usually spend Saturday night at home, sometimes he came in by 9 or 10, and sometimes after 11; he used to drink Saturdays and Sundays. I did not open the door to him; their bed-room is over mine, and I could hear him, and I could hear him singing. I gave them warning on account of this drinking, and my husband desired me to do so; he was at home on the Saturday and Sunday before her death, and sat up with her all Saturday.

Cross-examined by Mr. *Venn:*

When I gave Mrs. Dove warning she begged me to look over it, and she said her husband would stay at home and be different. Knowing the state of the woman, I never have since spoken about their going away. It is a few weeks back, perhaps seven or eight weeks since, that I gave them warning; that was the only time I gave them warning. It seemed to me that James Dove came home from work on Saturdays at about 6.30 with the money, and this I know, because the little girl came down with the rent. Mrs. Dove once told me that her husband had brought her home 12 *s.*; it was merely by chance that I heard this. I occasionally went to see Mrs. Dove, and we were friendly, for she was my lodger, and infirm. During the latter part of her illness I made an opportunity to go up to her room, I never heard her complain that her husband did not bring home his money on Saturday nights, but I don't know what amount of money he did bring home. I never heard her say that her husband kept his wages from the family and spent it on himself. I have seen, when I have been in their rooms, more food than she could consume. They seemed to live as poor people do—sometimes more and sometimes less, but never so little as to have produced starvation. Mrs. Dove was ill in November last, I remember, and before that she did one day's work weekly, and from that time she has been unable to work. She got worse from week to week, and more sickly and thinner in her appearance. She was always a thin woman. When there was food in their house she could not take it; but I remember that on one occasion we had some beef for dinner, and I sent her up a bit, and she said how much she enjoyed it, and how she should like food like that, which she had no trouble in getting. She was sitting up till the Wednesday before her death. She remained in doors all the winter. She would have taken more comforts, such as beef tea, if she had had it to take. I have no doubt that if the medical officer had ordered her tea, or arrowroot, or beef tea, some one would have fetched it from the workhouse for her; her little girl was at home for about a fortnight before her death, and that little girl could have fetched it. She needed nursing and attention before her death. I am occupied all day, and so is Mrs. Humphreys, who lives in the next room. Her husband sat up with her on Saturday and Sunday night before her death.

(signed) *Emily Margaret Rowe.*

Deposition of Mr. *C. A. Christey,* Relieving Officer, who had Charge of the Relief of the Deceased.

Bethnal-green Workhouse, 16 March 1864.

Charles Alexander Christey, sworn, says,—I have been an officer of the parish of Bethnal-green for 31 years, and I have been a relieving officer since, as I think, 1835. We have many out-door poor in this parish, and a great many are sick poor. I visit the out-door poor at their homes; if I found any one of them ill when I visited I should give a medical officer an order to attend them. The medical officer has power to recommend all necessaries that are requisite for sick paupers out of doors, and there is every

week a distribution of these necessaries issued to the sick poor from the workhouse; they consist of wine, meat, bread, tea, sugar, arrowroot, eggs, brandy, gin, milk, beer, and oatmeal. I have now on my books two cases in my district which receive, under medical certificate from Dr. Moore, necessaries which cost 10*s.* a-week on the average. One of these cases gets 3½ pints of wine, 7 lbs. of meat, 14 eggs, and 14 ounces of arrowroot; this is the case of Elizabeth Taylor. I do not know that in any instance I ever neglected to give the necessaries to the persons for whom the medical officer ordered them, excepting when on my visiting the case I considered them able to be removed to the workhouse; and the only instance I can remember of this sort was a woman named Rogers, who was represented as being incapable of being removed to the workhouse, and I met her out half a mile from her home, and in that instance I reported to the Guardians, and she was ordered into the house. In all these cases when necessaries are ordered by the medical officer, I give them for the first week, then I report to the Guardians, and take their instructions. The Guardians do not in the least restrict me from giving to the sick poor the necessaries ordered by the medical officer.

I remember Sarah Dove, and I remember issuing an order for medical relief to Dr. Moore on February the 13th 1864. Angelina Duff came to me about this case, and I issued the medical order on her showing. I issued it the same day through Angelina Duff. I heard no more of this case till February the 18th; then I received a certificate through Angelina Duff (she is a pauper, and has been for many years), from Dr. Moore, saying, in the usual form, "I recommend Sarah Dove for the infirmary." I asked Duff where Mr. Dove was, and she said he was at work at the Docks, and then I said, "I will visit the case." I did visit at 12 the same day. I saw Dove's landlady, Mrs. Rowe. I went up stairs to Dove's room, and there I saw a lady, a district visitor, seated with Mrs. Dove, and therefore I did not interfere, but said to Mrs. Dove, "Send your husband to me at 5 o'clock to the workhouse." The lady must have heard this. No one came to me at five, and I wrote out an order for the house for the family, viz., Dove, wife, and two children. The doctor's recommendation was for the woman. The reason I made the order for the whole family was because the husband was in work, and therefore I considered it my duty to do so. I waited at the workhouse for him till 6.30, but he did not come, so I went to his house with the order, met him coming out of his house, and I asked him how it was he had not been to see me at the workhouse about his wife; his reply was, "I have just left work, and I could not come;" so I said, "As your wife is so ill, here is an order for the workhouse, and the chair will be sent;" and these words were on it. He said, "I do not want to go into the workhouse." I said, "At all events, take the order to the workhouse, and the chair will be sent for your wife." I know that the Prohibitory Order is not issued to this parish, so the Guardians can give out relief as they think proper. He took the order, and returned into his house. He did not bring the order to the house, and therefore the chair was not sent for his wife. On Saturday, the 20th of February, I sent to Dove's to know why he had not been to the workhouse, and to tell him to come on to me when he came from his work. I sent Dobson, our usual messenger; he is my messenger; he is an inmate of the workhouse. On Monday, the 22d, I sent Dobson again, and then I got the information that Sarah Dove was deceased. I sent a printed form, called a ticket, to attend the Board.

Cross-examined by Mr. *Venn:*

It is my habit and my duty to visit the out-door paupers, whether sick or otherwise, from time to time, and to give medical orders where I find it requisite. The majority of medical orders are obtained through the people coming here and applying for them. Yesterday, at my visits, I gave two such medical orders, but not to Dr. Moore, nor do I remember causing such an order to be sent to Dr. Moore at any time; it is only for the last 12 months that Dr. Moore has been a medical officer in my district. When necessaries are ordered by a medical officer, I do not obey the medical officer's order if, on visiting the case, I consider the parties able to be removed to the house. (Here Mr. Christey remarked, "This is not exactly the explanation.") What I mean is, that if on visiting a case where necessaries have been medically ordered, I find the parties out walking about, then I don't give the necessaries, and that is what I mean by being able to be removed to the house; but if a medical officer orders necessaries, I always obey that order in the first instance; but if I, on visiting the case, find the parties away from home, or meet them walking about, I report the case to the Guardians as a case capable of being removed to the workhouse, and I take their instructions. I have no instructions from the Guardians to offer all persons the house. (Here Mr. Venn called attention to Mr. Christey's evidence before the coroner in this particular case). The Guardians, however, instructed me at all times never to refuse an order for the workhouse when it is applied for. I keep all counterfoils of medical orders, and I say the counterfoil in Dove's case is a true counterfoil, and generally I preserve the doctor's recommendations for the infirmary; I cannot now find this recommendation, and have not seen it since I received it (this was the day when Mr. Lambert was here). I do not remember the words "send conveyance" on the doctor's recommendation, but I will not swear they were not there, nor do I remember that the recommendation had the word "urgent" on it. My usual habit is, when I see "urgent or immediate" on a doctor's recommendation, first to visit the case, and use my own judgment as to the merits of the case. I knew I had given a medical order in Dove's case; but still I considered myself authorized to visit the case first. I fixed five, because that is the appointed hour advertised for any and all applicants for relief to come here; in such a case as this I should require the husband to come to fill

up

up the columns in my application and report book; it is customary also to require the husband to come to the workhouse when necessaries are ordered by the medical officer. The necessaries are issued from the workhouse. When I give an order for the workhouse, I invariably give an order for food for those who are to be removed. I did not tell Dove "You must come into the house." I said, "There is an order for the house for yourself and children, and wife, but take the order to the house, and the chair will be sent for your wife." I do not remember stating this to the coroner. Dove said, "I am able to maintain myself and my family;" but I said, "Take the order to the workhouse, and the chair will be sent for your wife." I meant intelligibly to convey to Dove the fact that his wife would be admitted into the workhouse without himself and children, and I believe that Dove knew what I meant.

(signed) *Chas. A Christey.*

DEPOSITION of *James Dove*, the Husband of the Deceased.

Bethnal-green Workhouse, 16 March 1864.

James Dove sworn, who says,—I did not understand from what Mr. Christey told me that my wife would be admitted without myself and children coming into the workhouse to help to support my family; and I said, "I can keep myself and my children, but I want my wife to have a little more assistance than I can give to her," and I told him I wished her to come into the workhouse; and on this he turned on his heel and went away.

(signed) *James Dove.*

A STATEMENT of the Earnings of *James Dove*, the Husband of the Deceased, from the 24th January 1863 to the 12th March 1864.

1863:	£.	s.	d.	1863:	£.	s.	d.
January - 24 to 28 - -	–	17	6	September 21 to 26 - -	–	15	–
March - 2 „ 7 - -	–	16	2	„ - 28 „ 3 October -	–	15	–
„ - 9 „ 14 - -	–	18	8	October - 5 „ 10 - -	–	15	–
„ - 16 „ 21 - -	–	19	–	„ - 12 „ 17 - -	–	15	–
„ - 23 „ 28 - -	–	15	10	„ - 19 „ 24 - -	–	15	–
„ - 30 „ 4 April -	–	14	4	„ - 26 „ 31 - -	–	15	–
April - 6 „ 11 - -	–	19	–	November 2 „ 7 - -	–	18	4
„ - 13 „ 18 - -	–	12	6	„ - 9 „ 14 - -	1	1	–
„ - 20 „ 25 - -	–	15	–	„ - 16 „ 21 - -	1	1	–
„ - 27 „ 2 May -	–	15	–	„ - 23 „ 28 - -	1	1	–
May - 4 „ 9 - -	–	15	–	„ - 30 „ 5 December	1	1	–
„ - 11 „ 16 - -	–	15	–	December 7 „ 12 - -	–	16	–
„ - 18 „ 23 - -	–	12	6	„ - 14 „ 19 - -	–	15	–
„ - 25 „ 30 - -	–	15	–	„ - 21 „ 26 - -	–	12	6
June - 1 „ 6 - -	–	12	6	„ - 28 „ 2 Jan. 1864	–	15	–
„ - 8 „ 13 - -	–	15	–				
„ - 15 „ 20 - -	–	12	6	1864:			
„ - 22 „ 27 - -	–	15	–	January - 4 to 9 - -	–	15	–
„ - 29 „ 4 July -	–	15	–	„ - 11 „ 16 - -	–	15	–
July - 6 „ 11 - -	–	15	–	„ - 18 „ 23 - -	–	15	–
„ - 13 „ 18 - -	–	15	–	„ - 25 „ 30 - -	–	15	–
„ - 20 „ 25 - -	–	15	–	February - 1 „ 6 - -	–	15	–
„ - 27 „ 1 August -	–	15	–	„ - 8 „ 13 - -	–	15	–
August - 3 „ 8 - -	–	15	–	„ - 15 „ 20 - -	–	19	4
„ - 10 „ 15 - -	–	12	6	„ - 22 „ 27 - -	1	–	8
„ - 17 „ 22 - -	–	15	–	„ - 29 „ 5 March -	–	15	10
„ - 24 „ 29 - -	–	15	–	March - 7 „ 12 - -	–	15	2
„ - 31 „ 5 September	–	15	–				
September 7 „ 12 - -	–	15	–	TOTAL - - - £.	43	4	10
„ - 14 „ 19 - -	–	15	–				

Mem. handed in by Mr. Dawes, of Beale's Wharf, and having reference to the wages paid to Jas. Dove.

H. B. Farnall.

STATEMENT of Mr. *Howard*, Clerk to the Guardians.

Board met 22d February; Dove's case reported, she dead, and no application was made to the Board as to her burial.

Whenever a certificate is sent by Dr. Moore to the relieving officer stating that extra nutriment such as beef, mutton, wine, gin, brandy, eggs, &c. are required by an out-door pauper whom he is attending as medical officer, the Guardians invariably supply the nutriment recommended.

For the week ending the 15th February, 55 lbs. of meat, 36 quarts of milk, 20 lbs. of tea, 28 lbs. of sugar, 3 lbs. of arrowroot, 2 gallons of wine, 120 eggs were distributed on recommendation of medical officer, and on week ending the 22d February, 66 lbs. of meat, 38 quarts of milk, 25 lbs. of tea, 14 lbs. of sugar, 3 lbs. of arrowroot, 2 gallons of wine, 28 lbs. of oatmeal, and 120 eggs were distributed under medical orders.

W. T. Howard,
Clerk to Guardians, Bethnal-green.

Form of Certificate used by Dr. *Moore*, recommending the Supply of Extra Nourishment to Sick Paupers.

Saint Matthew, Bethnal-green, Middlesex. 108.

Can be removed. 24th day of February 1864.

I hereby certify that I have examined John Parish, aged 72 years, suffering from ulcerated legs, and unable to work. I advise he be either admitted into the infirmary, or wine, eggs, beef tea, milk and bread allowed him daily as sick diet.

(signed) *Edwd. Moore,*
Surgeon.

To Messrs. Bestow and Christey, relieving officers,
Bethnal-green Workhouse, Bonner's Fields.

Or to Mr. Meyrick, the Master of the Workhouse.

Depositions touching the Death of *Sarah Dove*, taken at the *Greyhound, Bethnal-green*, on Tuesday, 8th March 1864, before *John Humphreys*, Esq., one of Her Majesty's Coroners for *Middlesex*.

Deposition of Mr. *F. J. Gant.*

By adjournment, Tuesday, 8th March.

Frederick James Gant, f.r.c.s., r.s., and p.s.a. to the Royal Free Hospital.

I have examined the body of the deceased; it is an exceedingly emaciated maturely grown woman. Skin and extremities of dark colour, arising from the entire absence of all fat; breast wasted to nothing; muscles attenuated to last degree. Chest: skin over chest so thin, more like wet parchment, no fat whatever. Heart full of black venous blood in both auricles, but structure of heart itself remarkably healthy. Lungs healthy throughout their substance, except a slight dilation of the air cells along the anterior margin of left lung. Liver healthy, throughout its substance, but showing hepatic congestion. Kidneys equally healthy. All other organs healthy, but remarkably free from fat. Stomach healthy but quite empty. All organs essential to life singularly healthy. I never examined a more thoroughly healthy body, nor one scarcely more attenuated. There was no fat in abdomen where some is most always found. From the facts of the case, I am of opinion the deceased died from sheer exhaustion consequent on continued want of food and clothing, the chief necessaries of life; in other words, slow starvation and daily exposure. If admitted in infirmary or hospital within a week before death, she possibly and probably might have rallied, *i. e.* with proper nourishment, warmth, and clothing. The absence of these materially accelerated her death.

Deposition of Mr. *C. A. Christey.*

Charles Alexander Christey, Relieving Officer of Bethnal-green.

On the 12th February got an application for a medical order. Given by me on application of Angelina Duff. (*Order book produced, dated 12th February; order itself is dated 13th.*) On the 18th, the same person applied with certificate from Dr. Moore, advising her removal to the workhouse. I have searched for certificate, but I cannot find it. I asked for her husband, and was told he was working at the docks. I told her to send him to me at five o'clock. The same morning I visited the case and saw the deceased. She appeared unwell rather: she was sitting up. There was a female by her bedside I took to be a district visitor. I did not disturb them. I stated I wished to see the husband at five o'clock to some one downstairs, not to the deceased. I did not speak to her; that was all that passed. I prepared before five o'clock order for admission of James Dove, the deceased, and her two children. I also prepared for them some bread, tea, and sugar. He did not come. I visited them again in the evening. I took order (*foil produced*) for their admission to workhouse, which I gave to him; he said he had only just come home, and could not come to me at five o'clock. In answer to me he said he did not want to go into the house. I said I did not wish to force him, but it was my rule and instructions. I told him to take the order to the workhouse, and no doubt chair would be sent for wife. It was marked send chair. He did not present himself with the order. I sent twice next day, and found he was not

not at home; I heard no more of him. I gave him a ticket that he might attend the board if dissatisfied with me; I gave him this at the same time as the order; he did not tell me when I gave him the order that he could support himself and two children without going into the house, and he did not say all that he wanted was temporary assistance for his sick wife; I asked him what his earnings were, he told me 2 *s.* 6 *d.* per day; I said he ought to do something to assist his wife without her coming into the workhouse; I did not say he ought to come into the workhouse and help support them; this took place on his coming out of his street door, where I met him. If he had come with his family into the workhouse, there would have been no occasion for the bread, tea and sugar I prepared for them; I prepared them for him in case he should refuse to come in; this is the only explanation I can give; there was no meat nor beef tea prepared. I did not know her ailments nor her requirements. I did not take particulars of age of children when there. I asked no questions of deceased as a district visitor was there; I expected to get them when he came to the workhouse. In my application and report book I entered the nature of her illness as consumption. (*Book produced.*) It is my instructions from the Board to offer all persons the house, that is whether the application is for temporary relief through illness or otherwise of one of the family only; if they refuse to come in they are again visited and an order given to attend the Board, and the Board deals with them then instead of me. On the 18th of January the Board ordered 16 admissions into the house, not one came in, all were settled poor; not one in 50 who have the house offered them come in. When I left the order for the house it was Thursday; the Board met on Monday evening, the deceased was dead then. I think I sent on Saturday for him to come to me, but I am not sure of this; if I had known the condition of the deceased something would have been done for her. I was told in his house, downstairs, he would be at home at five o'clock; I know not who that was, it was not his wife. I believe recommendation of Dr. Moore did not state "urgent." As the husband did not come to the workhouse, no further notice was taken beyond my sending to them to come to the workhouse to me. The recommendation, I believe, did state the nature of the illness; it is usual to file these recommendations, but this I have lost. The person sent to deliver my message for the husband to come to workhouse was one of the inmates; I sent him because I could not go, he brought back reply he would not be home till five o'clock, yet I sent three times. The inmate is Dobson.

IV. Charges against Dr. Moore.—Correspondence continued.

1.—Letter from the Poor Law Board to Dr. *Moore.*

Poor Law Board, Whitehall, S. W.
28 March 1864.

Sir,

I am directed by the Poor Law Board to transmit to you a copy of a letter which they have addressed to the Guardians of the parish of St. Matthew, Bethnal-green, conveying to them the Board's decision upon the several charges preferred against you by the Guardians, and investigated at the official inquiry recently held by Mr. Lambert, and also upon your conduct in the case of the late Sarah Dove, the circumstances connected with which have been reported to the Board by their Inspector, Mr. Farnall.

The Board request that in compliance with the decision at which they have arrived, you will place in the hands of the Guardians your resignation as one of the medical officers of the parish.

I am, &c.
(signed) *H. Fleming*, Secretary.

Edward Moore, Esq., M. D.,
Medical Officer,
15, Charles Terrace, Victoria Park, N.E.

2.—Letter from the Poor Law Board to the Clerk of the Guardians.

Poor Law Board, Whitehall, S. W.
28 March 1864.

Sir,

I am directed by the Poor Law Board to inform the Guardians of the parish of St. Matthew, Bethnal-green, that the Board have received the report of their Inspector, Mr. Lambert, after the recent inquiry into the several charges preferred against Dr. Edward Moore, one of the medical officers of the parish, and

and they have carefully considered the voluminous evidence adduced on that occasion.

The first charge brought under the notice of the Board is, that of neglect of duty in the cases of Elizabeth Mandrill and her two children Joseph and James. With respect to Mrs. Mandrill herself, the Board find that Dr. Moore visited her in the afternoon of the day on which he received the medical order; and although he did not see her again for ten days afterwards, it is evident from her own admission that she was out every day in the meantime; and when he went to see her, after having been sent for at the expiration of that period, he found her, not at her own house, but at her daughter's door, without bonnet or shawl. It does not appear that any inconvenience would have been caused to Mrs. Mandrill by going to Dr. Moore's house; and the Board are of opinion, therefore, that Dr. Moore cannot be considered as guilty of neglect, in having omitted to visit her during the interval in question.

The substance of the complaint of Mrs. Mandrill in regard to the child Joseph is, that Dr. Moore only visited him five times in the four weeks of his illness; and that when she went to him on a Friday, two days before the child's death and said he was very ill, Dr. Moore refused to visit him then, and did not do so until the following afternoon. The documentary evidence shows that the medical order was given on Saturday the 15th day of August 1863, and that the child died on Sunday the 30th, or fifteen days only after Dr. Moore's first attendance; and the Medical Relief Book shows seven visits by him during that time. The nature of the disease is entered as "debility from fever;" and the mother stated, that Dr. Moore told her to give the child plenty of nourishment, and take him out in pure air. With reference to his alleged refusal to visit the child on the Friday before its death, Dr. Moore stated that he had seen the child playing about near the drain in the yard; and there is no doubt that when he went the next day the child was out of doors standing by the gutter, and that when the mother heard that Dr. Moore was coming, she took the child and was carrying him upstairs when Dr. Moore called out and stopped her. Upon this state of facts the Board are unable to say that Dr. Moore is chargeable with neglect.

In the case of the other child James, who died of scarlatina on the 24th of July1863, the medical order was given on the 23d of July, and Dr. Moore visited him on the same day. The mother went to Dr. Moore in the afternoon of the 24th, and requested him to come and see the child again as she thought he was dying. Dr. Moore did not go, but gave her a certificate for the admission of the child into the hospital of the workhouse. Instead of acting upon this certificate the mother went immediately to another medical practitioner, Mr. Brotherton, and paid him to come and see her boy. Mr. Brotherton found him in the last stage of malignant scarlet fever, and the child died shortly afterwards.

Dr. Moore endeavoured to justify his non-compliance with the mother's request by alleging that he had previously seen the child on the same day, which, however, the mother denied, and that the house was so offensive that the only chance for the child was to remove it to the workhouse. Upon a comparison of the evidence the Board are not satisfied that Dr. Moore did visit the child on the Friday before the mother went to him in the afternoon; no allusion to any such visit was made by him in his conversation with the mother; and the Board can scarcely suppose that if he had seen the child, then in the last stage of scarlatina, he would have given a certificate for its removal to the workhouse. The Board consider that in either alternative his conduct is open to censure, although not in an equal degree.

The charge preferred against Dr. Moore of employing a midwife to attend labour cases, instead of doing so himself, depends mainly upon the evidence of Mrs. North; but in the four individual instances adduced, it appears that Mrs. North was sent for by the women themselves, and there is no proof that he requested or instructed her to attend for him. In three of the cases the medical order had not reached Dr. Moore until after Mrs. North had been called in; and in the fourth case it was shown that Mrs. North had not been applied to, until after two neighbours had refused their assistance.

With a view of substantiating the general charge, a witness, Elizabeth Vines, proved that when she was confined about three years ago, Dr. Moore had told Mrs. North to come for her (Mrs. Vines's) medicine, and he would then settle with

with her; but it appeared that Mrs. North had, at her own expense, supplied Mrs. Vines with brandy and tea, and Dr. Moore stated that the 2 *s.* which he afterwards paid to Mrs. North was to cover the expense she had incurred in supplying these articles.

In connection, however, with this part of the inquiry, it was proved, and afterwards admitted by Dr. Moore himself in his examination, that after Mrs. North had made her complaint to the Guardians, and before any further investigation of the matter had taken place, Dr. Moore addressed to Mrs. North a letter written under a feigned signature and address, and in a disguised hand, and stating in effect that some ladies were about to establish a Lying-in-hospital, and that Mrs. North would be appointed nurse to it, at 30 *l.* a-year, with board and lodging, if Dr. Moore would become security for her.

That letter was purely fictitious, and the only explanation Dr. Moore was able to give of it is, that he had heard that Mrs. North had been making some very false statements about him, and he thought that letter would bring her to his house, so that before credible witnesses he might remonstrate with her. The Board, however, cannot but regard this explanation as extremely unsatisfactory, the letter being, in their opinion, an unworthy subterfuge, and altogether unjustifiable.

The allegation of getting up unnecessary inquests for the purpose of degrading the parish must be limited to the case of the child, Sarah Ward, as there was no proof at this inquiry that Dr. Moore had communicated with the coroner either directly or indirectly as to the death of any other person. In the case referred to, Dr. Moore called upon the coroner, and told him that the death had not been occasioned by any specific disease, and both the coroner and jury appear to have been satisfied that the inquest was necessary.

It must be remarked, however, that the verdict of the jury was founded upon the result of the post-mortem examination by Dr. Moore himself, and with reference to the statement made to the coroner in the first instance by Dr. Moore that there was no specific disease, the attention of the Board has been drawn to an obliteration in the medical relief book, from which there is reason to suppose that the disease was, in the first instance, entered as scarlatina.

The Board are of opinion that this obliteration in connection with the other circumstances, is calculated to excite grave suspicions, and such as rendered inquiry necessary.

The next complaint is that of making extraordinary claims for vaccination and medical fees. With respect to the former, it appears that in February 1861, the Guardians caused a house-to-house visitation to be made of all cases reported to have been vaccinated since the September preceding, and the result was that 47 of Dr. Moore's cases could not be found at the addresses given by him. The list of these 47 cases was not forthcoming, so that the Board are unable to ascertain whether any of them are charged for or not; but upon reference to the vaccination book, it is evident that during the half year ended at Lady-Day 1861, a large number of addresses have been altered by Dr. Moore, and almost in every instance where the address has been altered, the case has been entered as unsuccessful. Whilst, therefore, it has not been proved that Dr. Moore actually made a claim upon the Guardians for fees in the cases in question, the state of the book is such as to excite grave suspicion and to warrant the Board in concluding that the original entries have been very carelessly and improperly made.

The extra medical fees claimed by Dr. Moore, and of which the Guardians complain, relate to cases of midwifery; out of 158 labours during the two years ended at Michaelmas 1863, he charged for 36 as cases of great difficulty. No proof has been adduced that in any specific case the charge was improperly made, but it was alleged that according to ordinary and well-established statistics the proportion was extremely excessive. The Board find, however, that in every difficult case with scarcely an exception, another medical practitioner was consulted and assisted, and looking at the testimony of the medical gentlemen so called in, the Board cannot say that Dr. Moore was not entitled to the extra fees claimed by him. At the same time it is quite clear that the Guardians were justified in requiring a full investigation of the cases in question.

The charge against Dr. Moore, of bringing contempt upon the Poor Law system by public appeals to the benevolent, has reference chiefly to the case of Sarah Branston. This poor woman fractured her thigh on Saturday the 25th

of January last, and Dr. Moore visited her, in pursuance of a medical order, on the same day. The Guardians met on the following Monday, the 27th, but no report was made to them of the state of the case. The only entry in the Medical Relief Book on the 27th is "Sarah Branston, fractured thigh," and there is nothing in it to show that the necessary conveniences for effecting a cure were not available. On the 28th of January an appeal, having the signature of Dr. Moore, was published, in which he described the poor woman as "lying upon a wretched flock bed and worn-out bedstead, alongside of her husband, blind, helpless, and apparently dying, having been bed-ridden for four years, and upwards of 80 years of age," and solicited subscriptions to get her a small bedstead and mattress.

No application was made by Dr. Moore to the Guardians to supply these articles, and the Board observe that he has on three separate occasions assigned a different reason for the omission.

In his evidence at the inquiry he stated that the case was of such a distressing character that he was led away by his feelings in some respects, and by the result of his application to the Guardians in other cases.

In a letter addressed to the relieving officer, he says that he did not apply for a bed because he did not know the Guardians had one suitable, it being one of a peculiar sort required; and in his written explanation, addressed to the Board, he repeats the assumption that from previous applications he would have been met by a denial, and adds, as a further reason, that the Board of Guardians did not meet for several days, and every hour was of importance in the woman's critical state, lying in bed with a blind, delirious, and dying old man of 80 years and upwards.

He was, however, unable to name any instance of actual refusal by the Guardians to supply necessary articles in cases of accident, except when he applied for a fracture apparatus, so far back as 1854; and his allegations that the Guardians did not meet until several days after the accident is contradicted by the fact that their ordinary meeting was held two days afterwards, and it was impossible that his public appeal could have appeared before that day. In fact, it was not published until the following morning. With respect to the wretched flock bed and worn-out bedstead, it was proved by the daughter that the bed in question was a feather one, and that the bedstead was comparatively new.

In his examination at the inquiry, Dr. Moore distinctly said that the patient was lying on a bed in which he could have no chance of curing the fracture, and that she had no means of obtaining a mechanical or water bed, or of supplying herself with such necessaries as the case required. Having regard, therefore, to the position of Dr. Moore as the officer of the Guardians, employed to attend the case, and to the responsibility imposed upon him by the law of recommending and providing such necessaries and appliances as were required for the proper treatment of the case, the Board consider that he was guilty of serious neglect of duty in not reporting fully to the Guardians, on Monday the 27th of January, the circumstances, if he believed them to be true, which were made known to the public through the medium of his published letter on the 28th. They are further of opinion that his misrepresentations and contradictory statements are calculated to cast additional discredit upon his conduct.

The Board have also to remark, that it appears by the daughter's evidence that he did not attend Mrs. Branston for eight days before her death; and although he himself swears that he attended her two or three times during that period, the Board find that the Medical Relief Book contains no entry whatever of any such attendances.

With respect to the charge of neglecting and refusing to enter the attendances of his substitute in red ink, pursuant to the General Consolidated Order, the Board find that on the 7th of March 1861, the Guardians requested Dr. Moore, by letter, to be careful to comply with this important regulation in future, and he appears to have done so until the 24th of August following. From that time, however, until the 23d of November last, four days after the present charges were preferred against him, the Medical Relief Book contains no entry whatever in red ink, although it is evident that Mr. Meldola, from time to time, attended several cases as his substitute. To some extent Dr. Moore admits this charge; but in his explanation he alleges that the instances of omission are so very few that he cannot be accused justly of wilful refusal, and that in almost every case attended for him, he visits the patients himself

himself the same day. The Board regret, however, that they cannot receive this explanation as consistent with the facts, inasmuch as it will be seen by reference to the Medical Relief Books themselves that between the 7th of March 1861, the date of the letter of the Guardians, and the 24th of August following, the period during which the red ink entries were made, there are no less than 132 attendances marked in red ink on different days from those on which Dr. Moore appears to have attended himself, and 42 duplicate attendances on similar days, making 175 attendances by his substitute during little more than five months.

It is not necessary that the Board should express an opinion with reference to all the subordinate charges against Dr. Moore, but they cannot avoid alluding to a paragraph in a letter published by him on the 21st of October last in which he speaks of the Guardians as "unblushing and mendacious slanderers." Epithets such as these are obviously incompatible with the feeling of mutual confidence which should exist between the Guardians and Dr. Moore as one of their medical officers; and the Board are unable to find that they are in any way justified by the evidence at the inquiry.

Another point to which Mr. Lambert has directed the attention of the Board, has reference to the manner in which Dr. Moore gave his evidence, and they observe that in his cross-examination by Mr. Giffard, upon certain matters connected with his having practised prior to 1842, without a qualification, and thereby incurred certain penalties which were recovered against him, by the Apothecaries' Company in consequence, his answers were so evasive as to call for the remonstrance of his own counsel, Mr. Sleigh, no less than three or four times.

Since the investigation by Mr. Lambert, the Board, as the Guardians are aware, have had occasion to instruct their inspector, Mr. Farnall, to hold an official inquiry into the circumstances connected with the death of Sarah Dove, a pauper chargeable to the parish of St. Matthew, Bethnal Green, who died on the 22d of February last, from the effects, as found by the verdict of the jury on the inquest, of exhaustion consequent on continued want of food, clothing, and warmth.

The Board observe, from the evidence taken by Mr. Farnall, whose report is now before them, that the deceased was the wife of James Dove, a labourer in the employ of Mr. Bezley, of Beale's Wharf, and that a medical order, addressed to Dr. Moore, was obtained on her behalf on Saturday the 13th of February. The entry in black ink, made by Dr. Moore in the Medical Relief Book of the attendance, indicates that he himself visited the case on that day; but it appears by the evidence that he sent his son-in-law, who reported to him that the deceased was deficient in all the necessaries requisite for her condition, and that he had advised her to go into the infirmary at the workhouse.

It is proper to remark here that Dr. Moore's son, although a duly qualified practitioner, is not the substitute nominated by him to the Guardians to act for him in case of his absence or other hindrance to his personal attendance.

The Board find that Dr. Moore himself saw Sarah Dove on the 14th, 16th, 17th, 19th, and 20th of February, and he distinctly admits, that when he visited her on the 14th she had all the appearance of being imperfectly fed, and looked like a half-starved woman. He did not think she had proper nourishment and nursing to give his medicines due effect, and he knew that ordinary food was not applicable to the case; he did not, however, give any order that Sarah Dove should be supplied with the requisite nourishment and necessaries, although he considered that in cases where comforts, nourishment, and clothing were absolutely requisite, he had legal authority to recommend that such things should be obtained from the parish. He further stated, that when he makes recommendations for such things, it is to the relieving officer, and generally the relieving officer obeys the recommendation.

In explanation of his conduct, Dr. Moore deposed, that when he proposed to give the deceased a recommendation for nourishment, she told him it was useless to do so, as she had no one to send for it, and no one to make and administer it if she had it. He likewise alleged, that on each day he saw Sarah Dove he advised her to go into the infirmary, and his impression was, that she would go in from day to day, and so he did not order nourishment because he believed no one would fetch it, and he considered she would be much better in

the infirmary; at the same time, however, he admitted that he did not consider himself relieved from the obligation to order necessaries.

With reference to the assertion by Dr. Moore, that he expected every day that Sarah Dove would go into the infirmary, the Board observe that in the first instance, she said she would wait a day or two before she went in; and Dr. Moore afterwards states that she did not agree to go in until the 17th, on which morning it was so cold that he did not give the order for her admission before the next day, viz., the 18th. Until that date, therefore, or a few days after, he had been required to attend the deceased, no steps whatever were taken by him to bring the urgent requirements of the case before the proper authorities; and upon reference to the evidence of Mr. Gant, the surgeon selected by the coroner to make the post-mortem examination, it will be observed that he is of opinion that when the medical officer was called in on the 13th of February, he would have acted correctly if he had commenced a *regime* of nourishing diet, given as he is sure any qualified medical man would have given it; and he adds, that there is a high probability that if this course had been pursued from the 13th of February, the life of Sarah Dove would have been saved.

Another circumstance mentioned by Dr. Moore in extenuation of his conduct, is that he had reason to believe that Sarah Dove's husband could have procured ordinary food for her, as she stated that her husband was at work.

With respect to this point, the Board think it right to state, that it is shown by the evidence that James Dove, the husband, has not been without employment for the last three years, and that for the last 55 weeks of that period he has received upon an average at least 16 *s.* a-week; that for three weeks before his wife's death, he received 2 *s.* a week, in addition, from a charitable lady; and that during the last winter, he obtained charity from other sources.

It appears, however, that he has been in the habit of drinking on Saturdays and Sundays, and the result is, that he has allowed his wife to pine away for want of the necessaries of life.

Whilst, therefore, the husband's resources were such as to deprive him of any title to parochial relief, and whilst it is equally certain that he must be held responsible for the slow starvation of his wife, it must be borne in mind that it was with the actual condition of the deceased that Dr. Moore had to deal; and if he found her, as no doubt she was, destitute of the nourishment and other comforts requisite for the proper treatment of the case, it was his duty to have given the usual recommendation for those necessaries without delay.

The Board consider that, in this instance, Dr. Moore was guilty of a very serious neglect of duty; and having regard to the several circumstances affecting his conduct which were established against him at the first inquiry, and to the resolution passed by the Guardians that they have lost all confidence in him, the Board feel that they have no alternative, consistent with their public duty, but to require him to resign his present office.

I am, &c.
(signed) *H. Fleming*, Secretary.

W. T. Howard, Esq., Clerk to the Guardians of the Poor of the Parish of Bethnal-green.

3.—Letter from Dr. *Moore* to the Poor Law Board.

To the Right Honourable the President and Commissioners of the Poor Law Board.

Sir, and Gentlemen, April 4th, 1864.

I have the honour to acknowledge the receipt of a communication from you, containing a summary of the evidence laid before you by your Inspectors, Messrs. Lambert and Farnall, and regret to find that, from the reasons therein stated, you advise me to tender my resignation to the Guardians of Bethnal-green.

Referring

Referring to the reasons you give for adopting such a view, it is very obvious that the evidence has been laid before you in an imperfect form, and therefore I request (what every court of justice allows to the meanest subject of Her Majesty) an opportunity of appeal, and therefore a hearing of my case before your Honourable Board.

If, as I presume, you are anxious that the decisions of your Board should be respected, you will allow your officers to have that opportunity and privilege, so as to ensure that truth and justice should, under all circumstances, alone prevail.

An individual wrong may become a national disgrace; and I have a right to expect that the judges who decide, should also take the opportunity of themselves hearing the evidence, before their decision is irrevocable.

Requesting the honour of a favourable reply,

I remain, &c.

15, Charles Terrace,
Victoria Park.

(signed) *Edwd. Moore*, M.D.,
Med. Offi. P. L. B.,
Beth.-green Dist.

4.—LETTER from the Poor Law Board to Dr. *Moore*.

Sir, Poor Law Board, Whitehall (S.W.), 7 April 1864.

I AM directed by the Poor Law Board to acknowledge the receipt of your letter of the 4th instant, and to inform you that the whole of the depositions of the witnesses, as read over to and signed by them at the recent inquiries before Mr. Farnall and Mr. Lambert, have been laid before the Board, and their decision has been arrived at upon a very careful consideration of the evidence so taken.

The Board see no reason therefore to re-open the case, or to depart from the decision already communicated to you; and they have only to request that you will forthwith place your resignation as one of the medical officers of the parish of St. Matthew, Bethnal-green, in the hands of the Guardians.

I am, &c.

Edward Moore, Esq., M.D.,
Medical Officer.

(signed) *H. Fleming*,
Secretary.

V. CHARGES AGAINST MR. CHRISTEY, RELIEVING OFFICER OF ST. MATTHEW, BETHNAL GREEN.

5.—LETTER from the Poor Law Board to Mr. *Christey*.

Poor Law Board, Whitehall, S.W.,
Sir, 29 March 1864.

I AM directed by the Poor Law Board to inform you, that they have received the report of their inspector, Mr. Farnall, after his recent inquiry into the circumstances connected with the death of the late Sarah Dove; from which it appears that although you issued an order on the 13th of February last, for the attendance of the medical officer on the deceased, you yourself did not visit the case until the 18th, when you received a certificate from the medical officer, recommending her removal to the hospital at the workhouse; and it further appears that when you visited Sarah Dove on that occasion, you made no inquiry with reference to her actual condition at the time, but merely requested that the husband should be sent to you at five o'clock in the evening.

Before further considering the course which ought to be pursued with reference to your conduct in this case, the Board request that you will forthwith furnish them with such explanation as you may have to offer for not having visited Sarah Dove during the period which elapsed between the 13th and the 18th of February, and for having omitted to inquire fully into her state and circumstances when you saw her at her residence on the latter day.

I am, &c.
(signed) *H. Fleming*,
Secretary.

To Mr. C. A. Christey,
Relieving Officer of the Parish of St. Matthew,
Bethnal-green.

6.—Letter from Mr. *Christey* to the Poor Law Board.

3, Adelphi Terrace, Old Ford Road, N.E.,
31 March 1864.

My Lords and Gentlemen,

In reply to your inquiries in your letter of the 29th instant, respecting the case of the late Sarah Dove, I respectfully inform you, regarding your first question,—

That I was engaged by order of the Board of Guardians, under a resolution passed at the Board meeting, in acting under their clerk's instructions in assisting him in seeking for the witnesses and other matters required in preparing the necessary evidence for the inquiry by your Inspector, John Lambert, Esq., in the case of Dr. Moore, which, with my constant attendance to give evidence at that inquiry, completely occupied my time during the whole period to which you refer.

Regarding your second question,—I respectfully state, that when Angelina Duff applied to me on the 13th February for a medical order for the deceased, Sarah Dove, I gave the order accordingly, and wrote upon it the nature of the case, which Angelina Duff informed me was "a cold." I also, at the same time, inquired into the circumstances of the deceased, in the presence of Mr. Runcieman, a brother relieving officer, who was in my office at the time. In reply to my questions, Angelina Duff told me that James Dove, the husband of deceased, was in the receipt of 2 *s.* 6 *d.* per day, which he earned as a dock labourer.

On February 18th, when I called on the deceased, I found a lady engaged with her in reading the Scriptures, &c,, and I thought it imprudent to interrupt her by asking questions at that time, but directed her to send her husband to me at five o'clock, in order that I might make all necessary inquiries of him; and as he did not attend at that time, I called at his house again, saw him, ascertained the statement as to his being in work to be true, and gave him the order for admission.

I enclose a voucher from W. T. Howard, Esq., Clerk to the Guardians, to corroborate my explanations.

And have, &c.
(signed) *Chas. A. Christey*, R. O.

To the Poor Law Board,
Whitehall.

7.—Letter from the Clerk to the Guardians to Mr. *Christey*.

St. Matthew, Bethnal-green, London,
Board of Guardians, 31 March 1864.

Sir,

As requested by you, I forward copy Resolution of the Board requiring the relieving officers to assist me in getting up the evidence for the inquiry into the charges of Dr. Moore. The following is the copy of the Resolution :—

"25 January 1864.

"Clerk read a letter from Poor Law Board, stating that Mr. Lambert, the Poor Law Inspector, would hold an inquiry into the charges preferred against Dr. Moore.

Dr. Moore. It was resolved, that the relieving officers should assist the clerk in getting up the necessary evidence."

I may also state that I selected you for the above purpose, and you have occupied the greater part of several days; two days being occupied in journeys to Hanwell.

I am, &c.

To Mr. Christey. (signed) *W. T. Howard,*
Clerk to Guardians.

8.—Letter from the Poor Law Board to the Clerk to the Guardians.

Poor Law Board, Whitehall, S.W.,
Sir. 6 April 1864.

I am directed by the Poor Law Board to inform the Guardians of the parish of St. Matthew, Bethnal-green, that the Board have further considered the report of their Inspector, Mr. Farnall, after his recent inquiry into the circumstances connected with the death of Sarah Dove, with reference to the conduct of Mr. Christey, one of the relieving officers of the parish, in connexion with that case.

The Board find from the evidence that, although the relieving officer issued a medical order on the 13th of February last, he himself did not visit or see Sarah Dove until the 18th, when he received a certificate from the medical officer, recommending her removal to the workhouse; and it further appears that when the relieving officer visited Sarah Dove he made no inquiry with reference to her actual condition at the time, but merely requested that her husband should be sent to him at five o'clock in the evening.

The Board have since requested Mr. Christey to furnish them with such explanation as he might have to offer for not having visited Sarah Dove during the period which elapsed between the 13th and 18th of February, and for having omitted to inquire fully into her state and circumstances when he saw her at her residence on the latter day; and, in compliance with the direction of the Board, I enclose a copy of Mr. Christey's reply, for the information of the Guardians.

With respect to the statement by Mr. Christey, that his time was completely occupied during the whole period in question in consequence of having been engaged, by order of the Guardians, in assisting the clerk in preparing for the inquiry in the case of Dr. Moore, and in having to attend to give evidence on that occasion, the Board cannot suppose that the directions given to him by the Guardians were intended to interfere with his proper duties towards the poor of his district; and, if such had been the case, he must be well aware that no resolution of the Guardians could relieve him from the clear and distinct obligations imposed upon him by law of promptly and duly visiting the house of every poor person receiving medical relief.

The Board observe, however, by reference to Mr. Lambert's report, that the inquiry in Dr. Moore's case was adjourned from the 11th until the 17th of February, so that during the interval from the 13th to the 17th the attendance of the relieving officer could not have been required at the inquiry; and it appears that all the witnesses called on behalf of the Guardians, including Mr. and Mrs. Laver, for whom he was sent to Hanwell, were examined before the adjournment on the 11th.

The relieving officer seeks to excuse himself for not making the requisite inquiries into the actual condition of the deceased when he went to her residence on the 18th, by stating that he found a lady engaged with her in reading the Scriptures, and he thought it imprudent to interrupt her. The Board consider that the circumstance alleged, even if true, furnish no sufficient reason for omitting to investigate at that time the actual state and condition of the deceased. The relieving officer had received the certificate of the medical officer recommending her removal to the hospital at the workhouse, and if the proper inquiries had then been made he would have ascertained that she was destitute of proper comforts and attendance, which it would have been his duty to supply, either at her own place of abode or by making the necessary arrangements for her conveyance to the hospital.

If the present were the first charge against Mr. Christey the Board would have been disposed to view his conduct more leniently; but during the last three years as many as four serious complaints have been preferred against him, and the Guardians will remember that, in conveying to them the decision of the Board in the case of the late Caroline James, deceased, so recently as December last, the Board requested the Guardians to remind Mr. Christey that if any serious neglect or omission in the discharge of his duty were established against him hereafter, he would not be allowed to retain his office.

The Board consider that in the present instance he has been guilty of a serious neglect of duty, and they request therefore that the Guardians will call upon him for his immediate resignation.

I am, &c.

(signed) *H. Fleming*,
Secretary.

W. T. Howard, Esq.,
Clerk to the Guardians of the Parish of
St. Matthew, Bethnal-green.

POOR LAW (SARAH DOVE).

PARISH OF BETHNAL GREEN.—CHARGES AGAINST DR. MOORE, &c.

COPIES of the DEPOSITIONS taken before Mr. *Farnall*, Inspector of the Poor Law Board, in the Case of *Sarah Dove*, deceased, and of his REPORT thereon; of the DEPOSITIONS at the CORONER'S INQUEST in the same Case; of the DEPOSITIONS taken by Mr. *Lambert*, Inspector of the Poor Law Board, at the Official Inquiry into the Charges preferred against Dr. *Moore*, as one of the Medical Officers of the Parish of *St. Matthew, Bethnal Green*; of the REPORT of Mr. *Lambert* thereon; and, of the CORRESPONDENCE which has passed with the Poor Law Board with reference to those Inquiries.

(*Lord Robert Cecil.*)

Ordered, by The House of Commons, *to be Printed,*
28 *April* 1864.

[*Price* 1 *s.*]

247.

Under 16 *oz.*

ISLE OF MAN LUNATIC ASYLUM.

RETURN to an Order of the Honourable The House of Commons, dated 3 June 1864;—*for*,

COPY "of CORRESPONDENCE between the Treasury and other Departments on the Question of Proposing to PARLIAMENT a VOTE for One-half the Expense of Providing a LUNATIC ASYLUM in the *Isle of Man*."

Treasury Chambers, 20 June 1864.

F. PEEL.

— No. 1. —

Mr. *H. Waddington* to the Secretary of the Treasury.

Sir, Whitehall, 13 November 1850.

I AM directed by Secretary Sir George Grey to transmit to you the enclosed copy of a letter from the Lieutenant Governor of the Isle of Man, showing the want of a Lunatic Asylum in that Island, and urging the grant of a sum of money by the Treasury in aid of the expense of erecting such a building. And I am to request that you will submit the same to the Lords Commissioners of Her Majesty's Treasury, and inform their Lordships that Sir George Grey concurs in opinion with the Lieutenant Governor as to the propriety of providing a Lunatic Asylum for the Isle of Man, and he recommends the application for a grant of money to their favourable consideration.

8 November.

I am, &c.

G. Cornewall Lewis, Esq., M.P. &c. &c. &c.

(signed) *H. Waddington.*

Enclosure in No. 1.

Government House, Isle of Man, 8 November 1850.

Sir,

WITH reference to Mr. Waddington's letter of the 25th ultimo, in which he informs me that it appears to Sir George Grey that steps should be taken for providing a permanent Lunatic Asylum in this Island, I beg to say that I have long considered it a most desirable object for the Island that a Lunatic Asylum should be established in it, both for criminal lunatics and for others, of whom there are a considerable number who ought to be in confinement, if there was any proper place for it. The difficulty hitherto has always been to provide the funds for such an asylum. There are no funds at the disposal of the Insular Government which can be applied to such a purpose, and there never have been any local taxes raised by the Insular Legislature, except for the maintenance of the highroads, all the other public expenditure having been provided hitherto out of the general revenue of the Island. I have no expectation, therefore, that the Legislature would now consent to lay on a tax for the purpose of building and maintaining a Lunatic Asylum.

If such an asylum were provided, I think it not improbable that the Legislature would consent to provide for the maintenance of the pauper lunatics in it. Of these there are a considerable number, and it would be most desirable that they should be properly provided for. If an asylum were provided, it might probably be maintained by the payments for pauper and criminal lunatics, and others who might be placed there by their friends; and I think it not impossible, that if the Lords of the Treasury would consent to make a

grant towards the building, the remainder of the funds might be provided in the Island; and I may add, that in the year 1836 the Treasury did consent to make such a grant for a House of Industry at Douglas, which has been most useful there. Applications have frequently been made to me by different parties, to know whether the Government would make a grant for a Lunatic Asylum. I have always told them that I have no authority to say that the Government would do so, but that if they would submit to me proposals for the establishment of an asylum on a proper footing as a public institution, and stating the amount of subscriptions which they could provide in the Island towards the expenses of it, I would then bring the question under the consideration of the Secretary of State. These propositions have never as yet produced any result; but if I were authorised to say that the Government would contribute to this object, I should then be enabled to ascertain what really could be done here, both by the Legislature and by individuals.

I should add that the Government are now paying for the maintenance of several lunatic prisoners in asylums in England and Scotland, who, if an asylum were provided in the Island, could of course be brought to it.

I have, &c.

The Hon. E. P. Bouverie, &c. &c. &c. (signed) *Charles Hope.*

— No. 2. —

The Secretary of the Treasury to Mr. *H. Waddington.*

Sir, Treasury Chambers, 26 November 1850.

THE Lords Commissioners of Her Majesty's Treasury, having had before them the copy of a letter from the Lieutenant Governor of the Isle of Man, which accompanied your communication of the 13th instant, signifying the opinion of Secretary Sir George Grey that a Lunatic Asylum for the Isle of Man was so desirable that a grant of public money might with propriety be applied to this purpose, their Lordships desire me to state that they will be prepared to make provision for half the expense, if that sum, added to the subscriptions obtained in the Island, should be sufficient for the erection of a suitable Lunatic Asylum.

I am, &c.

H. Waddington, Esq. (signed) *G. Cornewall Lewis.*

— No. 3. —

Mr. *H. Waddington* to Mr. *G. A. Hamilton.*

Sir, Whitehall, 13 October 1858.

Memorial to the Tynwald Court, 1 July 1858.

Letter to Lieut. Governor Isle of Man, of 23 July 1858.

Letter to Lieut. Governor Isle of Man, of 2 October 1858.

Letter from Lieut. Governor Isle of Man, of 5 October 1858.

I AM directed by Mr. Secretary Walpole to transmit to you the enclosed copy of correspondence on the subject of providing a proper asylum for lunatics in the Isle of Man; and to request that you will submit the same to the Lords Commissioners of Her Majesty's Treasury, and move their Lordships to inform Mr. Walpole, whether they see any objection to the proposal that the money required for the erection of a Lunatic Asylum in that Island should be advanced in the first instance by the Public Works Loan Commissioners, to be repaid by the Island by instalments; and if not, whether provision could be made, if it should be required, to enable the Public Works Loan Commissioners to make such advance in a Bill, which it appears their Lordships propose to introduce in the next Session of Parliament, to give the Commissioners power to make advances on the security of the funds allotted to the improvement of the harbours of the Isle of Man.

I am, &c.

G. A. Hamilton, Esq., M. P., &c. &c. &c. Treasury. (signed) *H. Waddington.*

Enclosures in No. 3.

To His Excellency the Honourable *Charles Hope*, Lieutenant Governor, and the Honourable Council and Keys in Tynwald assembled.

We, the undersigned Chaplain and Doctor of the Gaol of Castle Rushen, humbly beg to bring under the consideration of your Honourable Court the state of the said gaol, with respect to the lunatics confined therein.

On referring to the statement annexed, your Honourable Court will perceive that, on the 1st of July 1858 there were 11 lunatics without any proper and fit accommodation, and without any additional attendance, inmates of the said gaol.

We unhesitatingly believe that, unless steps be taken for the separation of the lunatics and criminals, some serious outbreak will take place. We ourselves never feel safe when visiting them in their present state.

In conclusion, we would draw the attention of your Honourable Court to the fact stated at the foot of the list of lunatics hereto annexed, that a lunatic committed to the said gaol on the 22nd April 1858 did, on the 26th May 1858, commit suicide, cutting his throat with a razor, which, doubtless, might and could have been prevented if proper accommodation and fit attendance had been provided.

We, therefore, humbly pray your Honourable Court to take the matter under your due consideration, that some immediate steps may be taken to provide some suitable abode, and some proper attendance for these poor unfortunate persons at present confined in the gaol of Castle Rushen.

(signed) *Edwd. Ferrier*, A. B., Chaplain.
T. Underwood, M. D., Surgeon to the Household.

Sir, Whitehall, 23 July 1858.

I have laid before Mr. Secretary Walpole your letter of the 16th instant, forwarding for his consideration a copy of the memorial addressed to the Tynwald Court on the subject of lunatic prisoners confined in Castle Rushen Gaol; and I am to inform you that, as it is of the utmost importance that adequate provision should be made for the safe custody and proper treatment, as well of criminal lunatics as of all other classes of lunatics in the Isle of Man, and as it cannot reasonably be expected that the Lords Commissioners of the Treasury will make any advance upon their offer to bear half the expense of building a Lunatic Asylum, Mr. Walpole trusts that the Insular Legislature will be willing to entertain the question of providing a suitable asylum without delay, and will, for that purpose, pass an Act of Tynwald to authorise the raising the necessary sum, by rate or otherwise, as may appear best adapted to the local circumstances of the Island.

The Hon. Charles Hope,
&c. &c. &c.

I have, &c.
(signed) *H. Waddington.*

Sir, Whitehall, 2 October 1858.

I have laid your letter of the 16th ultimo before Mr. Secretary Walpole, and I have received his directions to repeat the expression of his earnest desire that steps should be taken to provide a proper Lunatic Asylum for the Isle of Man, whereby the unseemly practice of allowing felons and lunatics to associate in Castle Rushen Gaol might be obviated; as there may be a difficulty in raising at once by rate the proportion of the expense to be borne by the Island, it occurs to Mr. Walpole that the requisite sum might possibly be advanced in the first instance by the Public Works Loan Commissioners, and be repaid by the Island by annual instalments. But before he recommends such a proposal for the favourable consideration of the Treasury, Mr. Walpole wishes to ascertain from you, whether it is probable that the Tynwald would consent to such an arrangement, and would pass an Act to carry it into effect.

I have, &c.
(signed) *H. Waddington.*

The Honourable Charles Hope,
Lieutenant Governor, Isle of Man.

Government House, Isle of Man,
Sir, 5 October 1858.

With reference to your letter of the 2d instant, conveying to me the expression of Mr. Secretary Walpole's earnest desire that steps should be taken to provide a proper Lunatic Asylum for this Island, I beg to say that I took the earliest opportunity of laying before the Tynwald Court Mr. Walpole's recommendation to the same effect, contained in your letter of July 23d last, when that Court agreed to a resolution expressing their willingness to consider a Bill to carry this object into effect.

By my request the Attorney General is preparing such a Bill, which I hope to be able to lay before the House of Keys at their next meeting, which will take place on the 26th instant.

If Mr. Walpole's suggestion that the sum required might be advanced, in the first instance, by the Public Works Loan Commissioners, to be repaid by annual instalments, can be carried out, it would probably much facilitate the adoption of the proposed measure here, as the amount to be raised could then be spread over a certain number of years, instead of being levied at once. I shall request the Attorney General to introduce into the Bill to be laid before the Insular Legislature, the necessary provisions for pledging the funds to be raised under it for the repayment of any such advance, so as to meet the case.

I do not know whether the powers of the Public Works Loan Commissioners are such as to enable them to make the advance; if not, an Act of Parliament would be required for that purpose; but possibly, in this case, the necessary provisions could be added to a Bill which the Lords Commissioners of the Treasury have undertaken to introduce early in the next Session of Parliament to give the Commissioners power to make advances on the security of the funds allotted to the improvement of the harbours of the Island.

I have, &c.
H. Waddington, Esq. (signed) *Charles Hope.*
&c. &c. &c.

— No. 4. —

Mr. *H. Waddington* to Mr. *G. A. Hamilton.*

Sir, Whitehall, 27 November 1858.

Isle of Man, 20 November 1858.

With reference to my letter of the 13th ultimo, I am directed by Mr. Secretary Walpole to transmit to you, herewith, a copy of a further letter from the Lieutenant Governor of the Isle of Man, on the subject of providing a Lunatic Asylum for that Island; and I am to request that you will lay the same before the Lords Commissioners of Her Majesty's Treasury, and move their Lordships to favour Mr. Walpole with their opinion as to the proposed advance, by the Public Works Loan Commissioners, of the money required for the erection of the asylum.

I am, &c.
G. A. Hamilton, Esq., M.P. (signed) *H. Waddington.*
&c. &c. &c.
Treasury.

Enclosure in No. 4.

Sir, Government House, Isle of Man, 20 Nov. 1858.

With reference to your letter of 3d October last on the subject of providing a Lunatic Asylum on this Island, I beg now to state, for the information of Mr. Secretary Walpole, that I have had an opportunity of bringing this subject before the House of Keys.

As I stated in my letter of 5th October, I had a Bill prepared to provide the means of building an asylum. I was induced, however, subsequently to alter this intention, partly by the consideration, that a property, which had been conveyed by the Rev. N. P. Ward to trustees, for the purpose of an asylum, was under lease, and unless an arrangement could

could be made with the tenant, could not be made available for two or three years, and partly by information which I received on the subject of the will of a gentleman who had bequeathed a legacy for an asylum on certain conditions, but which also, from the terms of the bequest, is not yet available. I thought, under these circumstances, that the House of Keys would be more willing to adopt a course which would enable them to avail themselves of the advantages thus held out to the Island, and which would at the same time prevent any delay in providing for the care of existing lunatics. I therefore had another Bill prepared, providing for a temporary asylum, in order to give time to arrange these matters. This Bill was laid before the Keys on the 26th of October. They have, however, intimated to me that they would prefer providing at once for a permanent asylum, and also that they do not think the land conveyed by Mr. Ward a suitable position for an asylum, but they have also stated that they will be prepared to adopt a Bill, if introduced, making provision for the erection and support of such asylum, provided an arrangement can be made with Government to advance on loan that portion of the money required from the Island, namely, half of the cost. They have also agreed upon the principle on which the cost of erection and the subsequent maintenance of pauper lunatics is to be placed. I have, therefore, requested the Attorney General to prepare a Bill to meet the views expressed by the Keys, assuming that the half of the original cost will be defrayed by the Treasury, as offered in 1850, and that the remaining half to be assessed on the Island will be advanced in the first instance by the Public Works Loan Commissioners, to be repaid by annual instalments, as suggested by Mr. Walpole. As the proposed site of the building is not fixed, I cannot at present obtain any estimate of the probable cost of it. So far, however, as I can ascertain, there are at present in the Island about 100 persons stated to be lunatics or idiots, of whom between 50 and 60 are said to be paupers. It is probable that some of these may not be cases to be placed in an asylum. It is probable also that in the case of some of those who are not returned as paupers, but are maintained by their own friends, those friends may not have the means of paying for their maintenance in an asylum.

I have, &c.
(signed) *Charles Hope.*

H. Waddington, Esq.,
&c. &c. &c.

— No. 5. —

Mr. *H. Waddington* to Sir *C. E. Trevelyan.*

Sir, Whitehall, 20 December 1858.

With reference to your letter of the 27th ult., and its enclosure, relative to the proposed advance, by the Public Works Loan Commissioners, of money required for the erection of a Lunatic Asylum in the Isle of Man, I am directed by Mr. Secretary Walpole to transmit to you herewith a copy of a letter upon the subject, which has been received from the Lieutenant Governor of that Island, and to request that you will submit the same to the Lords Commissioners of Her Majesty's Treasury, and move their Lordships to inform Mr. Walpole, whether, under the circumstances stated therein, the Public Works Loan Commissioners would be authorised under the Acts 3 Vict. c. 10, sec. 14, and 5 Vict. Sess. 2, c. 9, s. 11, to make a loan for the erection of a Lunatic Asylum in the Isle of Man.

Isle of Man, 13 December 1858.

I am, &c.
(signed) *H. Waddington.*

Sir C. E. Trevelyan, K.C.B.,
&c. &c. &c.,
Treasury.

Enclosure in No. 5.

Government House, Isle of Man,
13 December 1858.

Sir,

I have had the honour to receive your letter of the 1st instant, transmitting to me, by direction of Mr. Secretary Walpole, a copy of a Report from the Public Works Loan Commissioners, addressed to the Lords Commissioners of Her Majesty's Treasury on the subject of the proposed loan towards the erection of a Lunatic Asylum in this Island, in which it is stated that under the Acts 3 Vict. c. 10, s. 14, and 5 Vict. Sess. 2, c. 9, s. 11, the Public Works Loan Commissioners are authorised to grant loans for County Lunatic Asylums, on security of rates to be made by justices of the peace expressly for such

purposes, and that if, therefore, the intended Lunatic Asylum in this Island be a County Lunatic Asylum within the meaning of the Act, and the justices can make rates and give security thereon, there does not appear to be any necessity for giving additional powers to the Commissioners to lend. I beg to observe, with respect to this, that the proposed Lunatic Asylum in the Isle of Man will be for the same objects as the County Lunatic Asylums in England; but there being no counties in this Island it cannot be called by name a "County Lunatic Asylum," the term used in the English Act, nor will the rates be laid on by the justices, that not being a mode of assessment existing in the Isle of Man. The proposition intended to be laid before the Legislature is, that the funds acquired shall be raised by rates on all real property, laid on under the authority of an Act of Tynwald, and levied upon the several parishes of the Island in the usual way, and that the Act shall contain express powers to borrow and to pledge the rates for repayment, with all necessary provisions for enforcing the rates. The Act itself can hereafter be submitted to the Public Works Loan Commissioners, but, in the meantime, it would be very desirable if Mr. Walpole would obtain the views of the Commissioners, whether, under these circumstances, they would be authorised under the Acts to which they refer, to make a loan for the erection of this asylum. As the proposed Act of Tynwald is not yet ready to be submitted to the Legislature, it could be framed in any way to meet the views of the Commissioners, so far as an Act of the Legislature of the Isle of Man can meet them, but if the Commissioners have not power to lend except for asylums coming literally under the terms of the Act 5 Vict., then additional powers from Parliament may be required.

With respect to the latter portion of the Report of the Commissioners referring to their power to lend for the improvement of the harbours, I beg to state that the necessity for an Act arises in that case from there being no power to pledge in security for a loan, the special fund provided for this purpose under the Customs Consolidation Act of 1853, s. 355; and in a letter to me from Sir Charles Trevelyan, dated August 3 last, referring to the improvements of the harbours, it is stated: "As it will be necessary in any case that the lending powers of the Public Works Loan Commissioners should be increased, so as to admit of the advance of money on the security of the local funds, my Lords will be prepared to introduce a Bill early in the next Session of Parliament for that purpose. If, therefore, it should be found that the Public Works Loan Commissioners have not power under existing Acts to make a loan for the erection of a Lunatic Asylum in this Island, it probably may be convenient to provide for that also in the proposed Bill referred to in Sir Charles Trevelyan's letter.

I have, &c.
(signed) *Charles Hope.*

G. Hardy, Esq.,
&c. &c. &c.

— No. 6. —

Mr. *W. W. Willink* to the Secretary of the Treasury.

Isle of Man Lunatic Asylum.

Public Works Loan Office,
South Sea House, London, E.C.,
21 January 1859.

Sir,

In answer to Sir Charles Trevelyan's two letters, dated the 24th ultimo, I am directed to acquaint you, for the information of the Lords Commissioners of Her Majesty's Treasury, that inasmuch as this Board are only empowered to grant loans for County Lunatic Asylums, and only on the security of rates to be made by Justices of the Peace expressly for such purposes, they are advised that, irrespectively of the question, whether the intended Lunatic Asylum in the Isle of Man be or be not a County Lunatic Asylum within the meaning of the Acts of Parliament, they are not authorised, under the existing Statutes, to make a loan for the erection of the proposed asylum, regard being had to the nature of the rates intended to be assigned as the security for repayment, it being stated in Lieutenant-governor Hope's letter to Mr. Hardy, of the 13th December, that the rates would not be laid on by the Justices, that not being a mode of assessment existing in the Isle of Man.

I am further to state that this Board, as requested by their Lordships, will not make any promise of the loan without previous communication with the Commissioners of Woods and Forests.

I am, &c.
W. W. Willink, Secretary.

The Secretary of the Treasury,
&c. &c. &c.

— No. 7. —

Mr. *G. A. Hamilton* to Mr. *H. Waddington.*

Sir, Treasury Chambers, 31 January 1859.

With reference to your letter of 20th ultimo, relative to a loan required for the erection of a Lunatic Asylum in the Isle of Man, I am directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you, for the information of Mr. Secretary Walpole, copy of a Report from the Public Works Loan Commissioners on the subject.

I am, &c.
(signed) *G. A. Hamilton.*

H. Waddington, Esq.
&c. &c. &c.

— No. 8. —

Mr. *G. A. Hamilton* to the Honourable *James Howard.*

Sir, Treasury Chambers, 31 January 1859.

With reference to your letter of 30th November last, relative to the proposed loan in aid of the erection of a Lunatic Asylum in the Isle of Man, addressed to the Secretary of State for the Home Department, I am commanded by the Lords Commissioners of Her Majesty's Treasury to transmit to you copy of a Report from the Public Works Loan Commissioners on the subject.

I am, &c.
(signed) *G. A. Hamilton.*

Honourable James Howard,
&c. &c. &c.

— No. 9. —

Mr. *Gathorne Hardy*, M.P., to Mr. *G. A. Hamilton.*

Sir, Whitehall, 3 February 1859.

I have laid before Mr. Secretary Walpole your letter of the 31st ult., with the copy of a report which accompanied it, on the subject of the proposed loan required for the erection of a Lunatic Asylum in the Isle of Man; and I am to request that you will state to the Lords Commissioners of Her Majesty's Treasury that Mr. Walpole finds, from a letter received in December last from the Lieutenant Governor of the Island, that Sir Charles Trevelyan in writing to him on the 3d August last, with reference to improvements in the Harbours of the Island, stated that an Act would be necessary in order that the lending powers of the Public Works Loan Commissioners should be increased so as to admit of the advance of money on the security of the local funds; and before the report from the Public Works Loan Office which accompanied your letter of the 31st ult., is sent to the Lieutenant Governor of the Isle of Man, Mr. Walpole would be glad to know whether, in a Bill brought in for such a purpose, the Lords Commissioners of the Treasury would be willing to extend the provisions of it, so at to include the advance of money for the Lunatic Asylum, secured on the local rates by the Tynwald Court.

I am, &c.
(signed) *Gathorne Hardy.*

Geo. A. Hamilton, Esq.
&c. &c. &c.

— No. 10. —

Mr. *G. A. Hamilton* to the Governor of the Isle of Man.

Sir, Treasury Chambers, 1 March 1859.

I AM directed by the Lords Commissioners of Her Majesty's Treasury to request that you will transmit to my Lords the heads of a bill, or a statement describing the authority which will be required from the Imperial Legislature and from the House of Keys, to enable the Public Works Loan Commissioners to advance, and the proper authorities of the Isle of Man to borrow, the sums required for the erection of the proposed Lunatic Asylum and the improvement of the Harbours.

Among other particulars it will be necessary to show to whom on the part of the Island the loan should be made, and how far contingent upon the sanction of the House of Keys or other local authority, and the security to be given for the repayment of the loan.

I am, &c.
(signed) *Geo. A. Hamilton.*

The Governor of the Isle of Man.

— No. 11. —

Mr. *H. Waddington* to Mr. *G. A. Hamilton.*

Sir, Whitehall, 7 March 1859.

WITH reference to the correspondence which has taken place on the subject of providing a Lunatic Asylum for the Isle of Man, I am directed by Mr. Secretary Sotheron-Estcourt to transmit to you herewith a copy of a letter from the Lieutenant Governor of the Island, and a copy of a Bill which he has laid before the House of Keys, in pursuance of the urgent recommendations which have been made to him by the Secretary of State; and I am to request that you will submit the same to the Lords Commissioners of Her Majesty's Treasury and, after calling their attention to the offer made by the Treasury in November 1850, to defray half the expense of providing a Lunatic Asylum for the Isle of Man, that you will move their Lordships to authorise a statement to be inserted in the enclosed Bill, that one-half of the expense will be defrayed by the Treasury.

1 March.

I am further to request that you will state to their Lordships that it appears to Mr. Estcourt to be reasonable and proper that the expense of the care and maintenance of all criminal lunatics who may be confined in the proposed asylum should be defrayed by the Crown; and he requests that you will move the Lords Commissioners of the Treasury to signify their consent to such arrangement.

You will be so good as to return the enclosed Bill to this office.

I am, &c.
G. A. Hamilton, Esq. (signed) *H. Waddington.*

Enclosure in No. 11.

Government House, Isle of Man,
Sir, 1 March 1859.

WITH reference to the correspondence which has taken place on the subject of providing a Lunatic Asylum for this Island, I beg now to enclose, for the information of Mr Secretary Walpole, a copy of the Bill for this purpose, which has been prepared by the Attorney General, and which I have laid before the House of Keys, by whom I expect it will be considered at their next meeting.

This Bill has been prepared upon the assumption that the Lords Commissioners of Her Majesty's Treasury will contribute one-half of the original expense of providing an asylum,

asylum, the Island supplying the other half. The Bill, therefore, only provides for raising one-half of the amount required; and it will be right that it should be stated in the Bill that the remainder will be provided by the Treasury. This, however, is left blank at present, as I thought it right that I should have proper authority for doing so before inserting it in the Bill. I have, therefore, to request that Mr. Walpole will be pleased to give me the necessary authority for this purpose.

The Bill provides that the pauper lunatics shall be maintained in the asylum by the several parishes to which they belong, but there is also a provision in the 20th clause for certain lunatic prisoners being placed in the asylum under an order of the Secretary of State. These prisoners would otherwise be in the gaol, as is the case at present, and be maintained there at the expense of the Crown. I presume, therefore, that Mr. Walpole will not object to a provision that they shall be paid for by the Crown, in the Lunatic Asylum, at the same rate as is charged against the parishes for pauper lunatics. I have been applied to by the House of Keys to know whether this will be done; and, therefore, I shall be glad to be informed whether I may give that assurance. I do not apprehend that the number of prisoners placed in the asylum at the instance of the Crown can ever be large, as many of those who have hitherto been committed to the gaol under such circumstances would, in all probability, if an asylum had existed in the Island, have been placed in it at the expense of their parishes before they could have become liable to be committed to gaol as prisoners.

I have, &c.
(signed) *Charles Hope.*

Gathorne Hardy, Esq., M.P.
&c. &c. &c.

AN ACT to provide an Asylum for Lunatics and Insane Persons.

Isle of Man to wit.

At a Tynwald Court holden at Castle Rushen, the 29th day of May, in the 23d Year of the Reign of our Sovereign Lady Victoria, by the Grace of God of the United Kingdom of Great Britain and Ireland, Queen, Defender of the Faith, and in the Year of our Lord 1860, before His Excellency the Honourable Charles Hope, Lieutenant Governor, the Council, Deemsters, and Keys.

Preamble.

Whereas it has become necessary to erect on some suitable site in this Isle an asylum for the reception of criminal and other classes of lunatics and insane persons, and to attach thereto all fit and proper appurtenances: And whereas, in furtherance of the said object, the Right Honourable the Commissioners of Her Majesty's Treasury have agreed to provide and defray the one-half of the cost of the purchase of a site for, and of the erection, furnishing, and completing of such asylum, and all fit and proper appurtenances thereto, and also to provide the whole of the cost and expense of the maintenance of all criminal lunatics therein as is hereinafter provided: We therefore, your Majesty's most dutiful and loyal subjects, the Lieutenant Governor, Council, Deemsters, and Keys of the said Isle, do humbly beseech your Majesty that it may be enacted; and be it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Lieutenant Governor, Council, Deemsters, and Keys in Tynwald assembled, and by the authority of the same, as follows (that is to say):—

Governor and Committee of Tynwald Court to procure Plans and Estimates for the building of the Asylum, and contract for the purchase of a Site.

1. It shall be lawful for the Governor and a Committee of the members of the Tynwald Court to procure, examine, and with the consent of the Tynwald Court to determine on plans and estimates for such asylum, and with the like consent contract for the purchase of land, and for building, erecting, furnishing, and completing such asylum with all fit and proper appurtenances, and rendering the same in all respects ready for the reception of criminal and other classes of lunatics and insane persons, and for making, laying, and completing buildings necessary for the accommodation of resident officers and attendants, outbuildings, offices, courts, outlets, grounds, land, and appurtenances, and for providing clothing for patients, and everything necessary for the opening of such asylum; and every person contracting for, building, or doing such work shall give security for the performance of the contract, in such amount and in such manner as to the said Governor and members of the Committee of the Tynwald Court may seem necessary. Provided always, that such plans and estimates shall previously be submitted to and receive the approval of the Lords Commissioners of Her Majesty's Treasury.

Governor to appoint Valuers to value Lands and Real Estate throughout the Island.

2. That the Governor shall, as soon as conveniently may be after the promulgation of this Act, and from time to time afterwards, appoint three competent persons to value the lands and other real estate within the said Isle (except the real estate and properties in towns), and two competent persons to value the real estate and properties within the towns thereof, who shall be sworn to the faithful discharge of their duty, such last-mentioned valuers being at liberty, in case of disagreement, to appoint an umpire; and the said valuers shall, as soon as may be after their appointment, proceed to make a separate and

distinct valuation, at their net annual value, of all lands and other real estate held by each proprietor or tenant within their respective parishes and towns; the particulars of such valuations shall be entered in a book to be provided for that purpose, in the form set forth in Schedule A, which book, when complete, shall be delivered to the Clerk of the Rolls, and a copy of the part thereof relating to their respective districts or jurisdictions shall be deposited with the high bailiffs of Douglas, Peel, and Ramsey; and such book and copies shall at all times be open during the usual business hours at the Rolls Office, and at the offices of the several high bailiffs aforesaid, to the inspection of every person whose property is included in such valuation, without fee or reward. Provided always, that in case any valuer appointed as aforesaid shall die, or shall neglect or refuse to act, or shall become incapable of acting, then and in every such case a new valuer shall be appointed by the Governor. Provided also, that in case of a valuation having been previously made of any town under any Town Improvement Act, such valuation shall, so far as it extends, be used as a valuation under this Act, and shall be deposited for inspection as aforesaid at the office of any Commissioners who may be appointed under such Act, and a copy of such valuation shall be deposited at the Rolls Office.

Book containing Valuation to be deposited with Clerk of the Rolls, and for Districts with the High Bailiffs.

How long a time to be allowed for Valuation.

Previous Valuations of Towns may be adopted as if made under this Act.

Form of Valuation Returns.

3. That the said valuers, in making the valuation of land, shall distinguish the parish in which the land is situate, and shall describe the quarterland by its name, and the treen in which it is situate, and the intack and cottage land by its number; and shall state the names of the proprietors and occupiers of the several divisions of land, and the quantities of land held by each proprietor and occupier in statute measure; and the said valuers shall refer, by a number set against the description of such lands, to a map or plan of the same returned to the Exchequer Court by the valuers of tithe in the year 1841; or in case no plan of the said land was so returned, then to a map or plan of the same to be furnished to them by the several owners of such lands respectively, of the accuracy of which plan the said valuers shall be satisfied. Provided, that should the said valuers not be satisfied as to the correctness of any of the maps, plans, or surveys returned to the Exchequer Court as aforesaid, or of any new maps, plans, or surveys furnished to them, they shall have power to require new maps, plans, or surveys to be furnished to them by the owners of such lands respectively.

Owners to furnish Plans if required.

Valuation of Property in Towns.

4. That the valuers of the houses, real estate, and property in towns shall describe the same by the street or place where the same is situate, and shall state the name of the proprietor and occupier of each house and place separately valued.

Valuers for the Parishes to send Notice to the Setting Quest, Moars, and Serjeants, who shall supply any information in their power, as to Boundaries, &c.

5. That the valuers of land in the parishes shall give three days' notice to the setting quest men, moars, and serjeants in each parish, of their intention to proceed to make their valuation in the parish to which the said setting quest men belong, before they commence to make such valuation; and such setting quest men, and the moars and serjeants of every parish, shall give all the information in their power to the said valuers respecting the extent and bounds of the lands within their respective parishes.

Power of Valuers to require attendance of Persons and production of Plans, Papers, &c.

6. That the valuers appointed under this Act may, by summons under their hands, require the attendance of any person or persons they may think fit to examine touching the valuation of the said lands, houses, and real estate; and also may make any inquiries, and call for any answer, return, or document as to any such matter; and also may administer oaths, and examine all persons upon oath, and require to be produced and delivered to them maps, plans, and surveys of all lands whereof maps, plans, and surveys were not returned to the Exchequer Court by the tithe valuers as aforesaid; or any new or amended maps, plans, or surveys that may be required by the said valuers under the provision aforesaid: and if the said setting quest men, moars, and serjeants, or any of them, or any other person or persons, having been duly summoned by a coroner or lockmen under the said summons three days before the day of attendance, shall neglect or refuse to attend before the said valuers, at such time and place within the parish or town for which their evidence is required, as the said valuers may appoint, or having attended shall refuse to give such information as he may possess, or to be examined upon oath, or shall refuse to produce any map, plan, or survey, or any copy of the same, or any other document which may be lawfully required for the purposes of this Act; such person or persons shall severally forfeit and pay a sum or penalty not exceeding 20 *l.*, and which penalty may be recovered under a summary application by petition before the Governor in the name of the valuers, and when recovered shall be applied to the purpose of carrying this Act into execution in such way as the Governor may direct.

Penalty for refusing to attend or supply information.

Power of Entry to Valuers.

7. That it shall and may be lawful for the said valuers and other persons required by the said valuers, for the purposes of this Act, to enter at all reasonable times into and upon all lands, houses, and premises for the purpose of making a valuation thereof, without being subject to any suit or action for so doing.

Plans made for Tithe Valuers and other Plans furnished to be deposited in the Rolls Office.

8. That the Clerk of the Rolls shall deliver to the said valuers of land the maps, plans, and surveys returned to the Exchequer Court by the tithe-valuers, for use under the provisions of this Act; and such maps, plans, and surveys, together with the maps, plans, and surveys to be furnished to the valuers by the owners of land under this Act shall, upon the valuation being completed, be deposited in the Rolls Office.

Valuers to act according to the instructions of the Governor.

9. That the valuers shall from time to time give to the Governor such information respecting their proceedings as he may require, and the said valuers shall proceed with

and

and make the estimates and valuations required by this Act, at and within such time and times, and according to such instructions as the Governor may direct, so that such instructions do not affect the said valuation.

10. That the decision of a majority of the said valuers on any question in difference between them respecting the value of the lands and other real estate within the said Isle (except the real estate and properties in towns) shall be binding on the said valuers, and shall be adopted by them in all matters relating to the said valuation. Decision of a majority of Parish Valuers to be binding.

11. That the several valuers aforesaid shall be allowed such remuneration for their services as the Tynwald Court shall direct, and that the payment of such valuers and all incidental expenses attending the making and completing of the valuation shall be paid out of the first instalment of the assessment to be levied as hereinafter directed. Remuneration of Valuers.

12. That it shall be lawful for the proprietor or occupier of any lands or other real estate, who may feel aggrieved by the valuation of the property belonging to or held by him, or by the valuation of the property belonging to or held by any other person, to apply by petition to a deemster in the nature of an appeal against such valuation; and the deemster shall have the power in such case to grant or refuse costs; and the appellant shall in such case have the valuers summoned to attend at the court, and in adjudicating on the subject-matter of the appeal, the deemster shall have power, if the circumstances of the case seem to him to require it, to grant such valuers wages as witnesses according to their degree, not exceeding the wages allowed to a professional man or tradesman attending to give evidence in a matter affecting his profession or trade, and shall also have power to certify that such an appeal was necessary and proper, and the amount of costs incurred by the appellant; and such costs shall, on production of the certificate, be paid by the committee of the asylum out of the rates to be levied for the asylum. Provided, that such petition be presented to the deemster within three calendar months after the valuation book shall have been returned to the Rolls Office, and the copies thereof deposited with the high bailiffs as hereinbefore enacted; and that the deemster shall have power, upon hearing the case and such evidence as may be brought before him, to reduce, increase, alter, vary, or amend such valuation according to circumstances, and shall have power to examine, upon oath, the proprietor or occupier of or any person interested in any of the premises aforesaid; and that the decision of such deemster shall be final; and the judgment of the said deemster shall be deposited in the Rolls Office, to be attached to the valuation book before-named; and that a note or memorandum of any reduction, increase, alteration, or amendment in any valuation shall be entered in such book, and a copy of such note or memorandum shall be furnished to the high bailiff of the district in which the premises affected thereby shall be situate, to be entered in the copy of the valuation book in his custody; and a copy of the part of such valuation relating to each parish according to the Ecclesiastical division of the Island, with any amendments that may have been made thereon, shall be sent to the churchwardens of such parish. Appeal from Valuations.

13. That in case of any houses being built or enlarged, or any other change taking place in the value of any of the houses, lands, or other real estate, the same shall be reported to the Governor by the churchwardens or any ratepayer, and the Governor shall thereupon appoint one or more valuers to value such new or altered houses, lands, or other real estate; and such new or additional valuation, signed by such valuer or valuers, shall be added to the several books and copies to be made out as aforesaid; and such new valuation may be appealed from as before mentioned in the case of the original valuation; and the cost incurred by such new valuation, after being allowed by the Tynwald Court, shall be paid out of the rates raised under this Act. New or additional Valuations.

14. That as soon as the valuation is completed as aforesaid, a rate shall be laid by the Tynwald Court on the proprietors of all lands and other real estate, according to such valuation, sufficient to raise an amount equal to one-half of the estimated cost of the said asylum and its appurtenances, and of furnishing the same, and of the surveys, plans, and investigations relating thereto, and of the valuation aforesaid; and the rate so laid on shall be levied and collected by the churchwardens of the several parishes within this Island, and shall be due and leviable, within the three years then next following, by three equal instalments at such several times as the Tynwald Court may fix; and as and when the money collected by the churchwardens of the several parishes shall from time to time amount to 50 *l.*, such amount shall be paid to such person or persons, as treasurers, and invested in such manner as may be directed by the Tynwald Court. Provided always, that in the case of any town having Commissioners elected under a Towns' Improvement Act, the amount due in such town shall be collected and paid over as aforesaid by such Commissioners. Provided, that every rate made under the authority of this Act shall be a charge upon the property rated, in priority next after lord's rent and tithes, and be paid by the person in the actual occupation of the rateable property at the time of the rate made for the current year, and in his default then by the person subsequently in the occupation of the property for that year, from whom such rate shall be demanded; and the person so paying shall be entitled to deduct the same from his rent. Rate for Building, &c.

15. That if the assessments hereinbefore authorised shall prove deficient, it shall be lawful for the Governor and Committee of the Tynwald Court to ascertain and certify to the Tynwald Court the amount of such deficiency, and the Tynwald Court shall lay an additional rate to provide the one-half of the amount of such deficiency, which shall be levied Additional Rate to complete the Building.

levied and paid over in manner aforesaid. Provided also, that if there shall be a surplus the same shall, under the direction of the Tynwald Court, be applied in diminution of some future assessment or assessments.

Rate for first Year's Expense of Asylum.

16. That the Governor and Committee aforesaid shall lay before the Tynwald Court an estimate of the sum sufficient to meet the expenditure in respect of the said asylum for the first year after the opening of the same, and a rate shall be laid on by the Tynwald Court to raise the amount, which shall be collected and levied along with the last instalment of the original assessment for building the asylum.

Asylum to vest in Tynwald Court.

17. That the said asylum, when completed, and all the real and personal property belonging to it from time to time, shall vest in the Tynwald Court.

Appointment of Managing Committee.

18. That the Governor shall, at such time as he shall think proper, assemble the Tynwald Court for the purpose of appointing a committee from amongst its members as a managing committee of the said asylum.

Number and Duration of Committee.

19. That the members of the said Court then appointed shall be the committee of management of the said asylum during the portion of the year next ensuing the completion of the asylum, and up to the meeting of the Tynwald Court appointed to be held on the 5th day of July following; and at the expiration of such period, and on each and every such annual meeting afterwards, the said Tynwald Court shall appoint a committee of management of the said asylum for the year next ensuing. Provided always, that the number of such committee of management shall not be less than five.

Opening of Asylum.

20. That, upon the completion of the asylum, the Governor shall forthwith cause a proclamation to be issued in the usual way, setting forth the day on which the asylum will be open for the reception of lunatics and insane persons; and the day on which the asylum is to be opened shall be not less than one week subsequent to the issuing of such proclamation.

Meeting of Committee.

The several persons elected members of any committee of management shall, within one month after their coming into office or election, assemble at some convenient place, to be named in a notice in writing given by two or more of such committee to the several members so elected, such notice to be given to each member personally, or left at his place of abode, or transmitted to him through the post-office, seven days at least before the time appointed for such meeting, and the said committee may adjourn the said meeting from time to time and place to place, and meet when and as often as they may think necessary; and the said committee shall, at their first meeting after their election, elect one of their members to be the chairman, who shall preside at all meetings at which he is present, and in case of the absence of the chairman from any meeting, the members of the committee then present shall elect one of such members to be chairman for the meeting, who shall preside at the meeting; and to constitute a meeting of the committee there shall be present not less than three members thereof, except for adjournment, which may be made by less than three; and every question shall be decided by a majority of votes (the chairman, whether permanent or temporary, having a vote), and in the event of an equality of votes on any question, the chairman for the time being shall have an additional or casting vote.

Chairman of Committee.

Clerk to Committee.

21. That the superintendent for the time being of the said asylum shall act as clerk to every committee of management, and such superintendent shall, whenever required in writing by the chairman or two of the committee, or the chairman of such committee may, whenever he or they shall see fit, convene a meeting of such committee by a notice in writing to each member of the committee of the time and place of such meeting, such notice to be delivered, left, or transmitted as aforesaid by such chairman or superintendent.

Convening of Meetings.

Vacancies in Committee.

22. That in case any member of any committee of management elected or appointed under this Act die, or become incapable to act, the continuing members may act as if no such vacancy had occurred, and at the next meeting of the Tynwald Court a new member shall be chosen to supply the vacancy.

Rules of Asylum.

23. That the committee of management shall, within two months after the completion of the said asylum, submit general rules, to be prepared by such committee, for the government of the asylum, to a Tynwald Court for its approval; and such rules, when approved by the said Court, shall be abided by and observed; and every such committee to be appointed under this Act shall have power, with the like approbation, to alter and vary such rules from time to time as they think necessary; and every such committee shall make from time to time such regulations and orders as they think fit, not inconsistent with the general orders for the time being in force for the management and conduct of the asylum; and in such regulations there shall be set forth the number and description of officers and servants to be kept, the duties to be required of them, and the salaries to be paid to them respectively.

Chaplain of Asylum.

24. That the committee of management shall appoint a chaplain for the said asylum, who shall be licensed by the Bishop, and the license of any such chaplain shall be revokable by the bishop whenever he shall think fit; and such chaplain or his substitute, approved by the committee, shall perform and celebrate, in some convenient place within or belonging to such asylum, divine service, according to the rites of the Church of England, as established by law, on every Sunday, Christmas-day, and Good Friday; and

Divine Service.

shall

shall also perform and celebrate such service within the said asylum at such other times, and also such other services, according to the rites of the Church of England as established by law, at such times as the committee shall direct; and if any patient shall be of a religious persuasion differing from that of the Established Church, a minister of such persuasion, at the special request of such patient or his friends, shall, with the consent of the medical officer of the asylum, and under such regulations as he shall direct, be allowed to visit such patient at proper and reasonable times; and the committee of management of the said asylum shall appoint a medical officer, treasurer, and superintendent, the latter to be approved of by the governor, and such other officers and servants for the asylum as the committee may think fit; and the committee shall have power to remove the chaplain, medical officer, superintendent, and treasurer, or any other officer or servant; and shall from time to time, upon every vacancy by death, removal, or otherwise, in the office of chaplain, medical officer, superintendent, or treasurer of the asylum, appoint some other person to such office, subject to the conditions and restrictions affecting the original appointment to such office, and may from time to time fill up or not, as in their discretion they may think fit, vacancies among other officers and servants of the asylum.

Appointment of Medical Officer, Treasurer, and Superintendent.

25. That the superintendent of the asylum shall keep all books, documents, and instruments which the committee of management shall direct to be so kept, and shall also keep an account of all money received or paid by him on account of the asylum.

Books and Accounts to be kept by Superintendent.

26. That the treasurer of the asylum shall keep accounts of all monies received and paid by him.

Treasurer's Accounts.

27. That the committee of management shall, previous to the month of June in every year, audit the accounts of the treasurer and superintendent, and shall report the same to the governor; and that an abstract of such accounts be annually published in one or more of the insular newspapers, in such form and manner as the Tynwald Court may direct.

Auditing of Accounts and publication.

28. That not less than two members of every committee of management shall together, once at the least in every two months, inspect every part of the asylum, and see, as far as circumstances will permit, every lunatic therein, and the order and certificate for the admission of every lunatic since the last visitation of the committee, and the general books kept in the asylum, and shall enter in a book to be kept for that purpose any remarks which they may deem proper in regard to the condition and management of the asylum and the lunatics therein, and shall sign such book upon every such visit.

Periodical Inspection by Committee.

29. That the committee of management shall, in every year, lay before the Tynwald Court, appointed to be held on the 5th day of July, a report in writing of the state and condition of the asylum, and as to its efficiency for the proper accommodation of the number of lunatics for whom it may be requisite to provide accommodation, and the average cost per head of each lunatic for the past year, and shall also report as to the management of the asylum and the conduct of the officers and servants thereof, and the care of the patients therein; and such committee may in such report make such remarks or observations in relation to any matters connected with the asylum as they may think fit.

Annual Report of Committee.

30. That the superintendent of the asylum shall, on the first day of January and the first day of July, in every year, prepare a list of all lunatics then in the asylum, according to the form set forth in Schedule B. to this Act annexed, and within 15 days after such list shall have been prepared, the same shall be transmitted to the chairman of the committee, to be laid before the committee of management.

Superintendent's List of Patients.

31. That if any person charged with crime be found, in the court before which he is so charged, to be insane, or be acquitted by reason of insanity, such court shall certify the same to the Governor, who may order such person to be confined in the said asylum until Her Majesty's pleasure shall be known, such person to have the same treatment in all respects during the continuance of his mental disorder as ordinary patients. If any person, while imprisoned in any prison or other place of confinement, under any sentence of death, transportation, penal servitude, or imprisonment, or under any charge of any crime or offence, shall appear to be insane, it shall be lawful for the Governor to inquire, with the aid of two qualified medical men, as to the insanity of such prisoner; and if it shall be certified by such medical persons that such prisoner is insane, it shall be lawful for the Governor, upon the receipt of such certificate, to direct, by warrant under his hand, that such person shall be removed to the said asylum; and every person so removed under this Act shall remain in confinement in such asylum until it shall be duly certified to the Governor, by two qualified medical men, that such person has become of sound mind; whereupon the said Governor is hereby authorised, if such person shall remain subject to be continued in custody, to issue his warrant to the superintendent of such asylum, directing that such person shall be removed back from thence to the prison or other place of confinement from whence he shall have been taken, or, if the period of imprisonment of such person shall have expired, that he shall be discharged, and that the payment of the charges of the examination, removal, lodging, maintenance, clothing, medicine and care, and burial in case of death, of any criminal lunatic so removed to the asylum, shall be provided and paid by the Commissioners of Her Majesty's Treasury, at the average cost as hereinbefore mentioned.

Criminal Lunatics.

 32. That

Pauper Lunatics, removal of, to Asylum.

32. That every constable of any parish or place who shall have knowledge that any pauper, resident in such parish or place, is, or is deemed to be, a lunatic and a proper person to be sent to the asylum, shall within three days after obtaining such knowledge, give notice thereof to some justice, who thereupon shall, by an order under his hand, require such constable to bring such pauper before him or some other justice, at such time and place, within seven days from the time of such notice being given to such justice, as shall be appointed by the said order; and the said justice before whom such pauper shall be brought shall call to his assistance a qualified medical man, and examine such person; and if such medical man shall sign a certificate with respect to such pauper, according to the form in Schedule C., No. 3, to this Act annexed, and such justice be satisfied upon view or personal examination of such pauper, or other proof, that such pauper is a lunatic and a proper person to be taken charge of and detained under care and treatment, he shall, by an order under his hand, according to the form in the said Schedule C., No. 1, to this Act annexed, direct such pauper to be received into the asylum, and such constable shall immediately convey or cause such lunatic to be conveyed to the asylum, who shall be received and detained therein. Provided always, that it shall be lawful for any justice, upon notice being given to him as aforesaid, or upon his own knowledge without any such notice as aforesaid, to examine any pauper deemed to be a lunatic at his own abode or elsewhere, and to proceed in all respects as if such pauper were brought before him in pursuance of an order for that purpose. Provided also, that in case any pauper deemed a lunatic cannot, on account of his health or other cause, be conveniently taken before any justice, such pauper may be examined at his own abode or elsewhere by the rector or vicar of the parish in which he is resident, and such rector or vicar shall call to his assistance a qualified medical man, and if such medical man shall sign a certificate with respect to such pauper, according to the said form in the said Schedule C., No. 3, and if upon view or examination of such pauper, such rector or vicar be satisfied that such pauper is a lunatic, and a proper person to be taken charge of and detained under treatment, such rector or vicar shall, by order under his hand according to the said form in the said Schedule C., No. 1, direct such pauper to be received into the asylum; and the constable to whom such order is directed, shall convey or cause such pauper to be conveyed to the asylum, and such pauper shall be received and detained therein. Provided always, that if the medical man by whom any such pauper shall be examined shall certify in writing that he is not in a fit state to be removed, his removal shall be suspended until the same or some other qualified medical man shall certify in writing that he is fit to be removed, and every such medical man is required to give such last-mentioned certificate as soon as in his judgment it ought to be given.

Removal to Asylum of other Lunatics found at large or cruelly treated by Relatives, &c.

33. That every constable of any parish or place, or churchwarden, who shall have knowledge that any person wandering at large within such parish or place (whether or not such person be a "pauper") is deemed to be a lunatic, shall immediately apprehend and take, or cause such person to be taken, before a justice of the peace; and it shall also be lawful for any such justice, upon its being made to appear to him, by the information upon oath of any person whomsoever, that any person wandering at large is deemed to be a lunatic, by an order under the hand of such justice, to require any constable or constables to apprehend him and bring him before such justice; and every constable who shall have knowledge that any person in such parish or place, not a pauper, and not wandering at large, as aforesaid, is deemed to be a lunatic, and is not under proper care and control, or is cruelly treated or neglected by any relative or other person having the care or charge of him, shall, within three days after obtaining such knowledge, give information thereof, on oath, to a justice; and in case it may be made to appear to any justice upon such information, or upon the information upon oath of any person whomsoever, that any person not a pauper, and, notwithstanding at large, is deemed to be a lunatic, and is not under proper care and control, or is cruelly treated or neglected by any relative or person having the care or charge of him, such justice shall either himself visit and examine such person and make inquiries into the matters so appearing upon such information, or by an order under his hand direct and authorise some qualified medical man to visit and examine such person and make such inquiry, and to report in writing his opinion thereupon; and in case, upon such personal visit, examination, and inquiry by such justice, or upon the report of such medical man, or it appear to such justice that such person is a lunatic and is not under proper care and control or is cruelly treated or neglected by any relative or other person having the care or charge of him, it shall be lawful for such justice, by an order under his hand, to require any constable or constables where such person is alleged to be, to bring him before any two justices; and the justice or justices (as the case may be) before whom any such person as aforesaid, in the respective cases aforesaid, is brought under this enactment, shall call to his or their assistance a qualified medical man, and shall examine such person and make such inquiry relative to such person as he or they may deem necessary; and if, upon examination of such person or other proof, such justice be satisfied that such person so brought before him is a lunatic, and was wandering at large, and is a proper person to be taken charge of and detained under care and treatment, or such two justices be satisfied that such person so brought before them is a lunatic, and is not under proper care and control, or is cruelly treated or neglected by any person having the care or charge of him, and that he is a proper person to be taken charge of and detained under care and treatment; and if such medical man sign a certificate with respect to every such person so brought either before one justice or two justices, according to the form in the Schedule C., No. 3, to this Act, it shall be lawful

Inspection by Medical Man.

lawful for such justice or justices, by an order under his or their hand or hands, according to the form in the Schedule C., No. 1, to this Act, to direct such person to be received into such asylum; and the said constable or constables who may have brought such person before such justice or justices, or any constable or constables whom such justice or justices may require so to do, shall forthwith convey such person to such asylum accordingly. Provided always, that it shall be lawful for any justice, upon such information upon oath as aforesaid, or upon his own knowledge and alone, in the case of any such person wandering at large and deemed to be lunatic, or with some other justice in any other of the cases aforesaid, to examine the person deemed to be a lunatic at his own abode or elsewhere, and to proceed in all respects as if such person were brought before him or them as hereinbefore mentioned. Provided also, that it shall be lawful for the said justice or justices to suspend the execution of any such order for removing any such person as aforesaid to the asylum for such period, not exceeding 14 days, as he or they may deem meet, and in the meantime to give directions or make such arrangements for the proper care and control of such person as he or they shall consider necessary. Provided also, that if the medical man by whom such person is examined, certify in writing that he is not in a fit state to be removed, the removal of such person shall be suspended until the same or some qualified medical man certify in writing that such person is fit to be removed; and every such medical man is hereby required to give such last-mentioned certificate as soon as, in his judgment, it ought to be given. Provided also, that nothing herein contained shall be construed to extend to restrain or prevent any relation or friend from retaining or taking such lunatic under his own care, if such relation or friend shall satisfy the justice or justices before whom such lunatic shall be brought, or the committee of management of the said asylum, that such lunatic will be properly taken care of; and any person having the charge of such lunatic refusing or obstructing any justice, rector or vicar, medical man, or constable, in obtaining access to such lunatic, shall be held guilty of a contempt, and upon certificate by a justice of such contempt being laid before the governor, it shall be lawful for the governor to issue a warrant under his hand, authorising any chief or petty constable to enter the said house, and to bring the party or parties so guilty of contempt forthwith before him, to be dealt with for such contempt.

Remuneration of Medical Man for Examinations, &c

34. That it shall be lawful for any justice or justices causing any person to be examined by any qualified medical man under the provisions hereinbefore contained, if he or they shall think fit so to do, to make an order under his or their hand or hands upon the treasurer of the said asylum, for the payment of such reasonable remuneration to any such medical man, for the examination of such person, and of all other reasonable expenses in or about the examination of such person, and the bringing him before such justice or justices, and in case he is ordered to be conveyed to the asylum, of conveying him thereto, as to such justice or justices may appear fit.

Penalties against Constables for Neglect, as to the Provisions of this Act.

35. That if any constable of any parish or place omit, for more than three days, after obtaining knowledge of any pauper resident in such parish or place being deemed to be a lunatic, and a proper person to be sent to the asylum, to give notice to a justice as hereinbefore required, or if any constable omit to apprehend and take before a justice, as hereinbefore required, any person wandering at large and deemed to be a lunatic, or omit for three days after obtaining knowledge that any person deemed to be a lunatic (not a pauper and not wandering at large) is not under proper care and control, or is cruelly treated or neglected by any person having the care or charge of him, to give information thereof to a justice as hereinbefore required, such constable shall for every such offence forfeit any sum not exceeding 2 *l.* If any constable by this Act required to convey any person to the said asylum in pursuance of any order under this Act, refuse or wilfully neglect to execute such order with all reasonable expedition, he shall for every such offence forfeit any sum not exceeding 2 *l.*

Admission of Pauper Lunatics.

36. That no pauper shall be received into the said asylum without an order, according to the form required in the Schedule C., No 1, under the hand of one justice or under the hand of any rector or vicar of any parish, together with such statement of particulars as is contained in the same schedule, nor without a medical certificate, according to the form in the said Schedule C., No. 3, signed by one qualified medical man, who shall have personally examined him not more than seven clear days previously to his reception, and every person who receives any pauper into the said asylum, without such order and medical certificate (save under any of the said provisions), shall be guilty of a misdemeanor. No person not a pauper shall be received into the said asylum (save under the provisions herein contained), without an order under the hand of some person, according to the form in Schedule C., No. 2, to this Act annexed, together with such statement of particulars as is contained in the same schedule, nor without a medical certificate according to the form, and containing the particulars required in Schedule C., No. 3, annexed to this Act, of two persons, each of whom shall be a qualified medical man, and shall not be in partnership with, or assistant to, the other, and each of whom shall, separately from the other, have personally examined the person to whom it relates not more than seven clear days previously to the reception of such person into the said asylum; and such order as aforesaid may be signed before or after the medical certificates, or either of them; and every person who receives any person not a pauper into the said asylum, save under the provisions herein contained, without such order and medical certificates as aforesaid, shall be guilty of

of a misdemeanor. Provided always, nevertheless, that any person may, under special circumstances preventing the examination of such person by two qualified medical men as aforesaid, be received into the said asylum, upon the certificate of one qualified medical man alone, provided that the statement accompanying such order set forth the special circumstances which prevent the examination of such person by two qualified medical men; but in every such case two other such certificates shall, within three clear days after the reception of such patient into the said asylum, be signed by two other persons, each of whom shall be a qualified medical man, not in partnership with, or an assistant to, the other, or to or with the qualified medical man who signed the certificate on which the patient was received, and shall, within such time, and separately from the other of them, and separately also from the medical man who signed the certificate on which the patient was received, have personally examined the person so received as a lunatic; and any person who having received any person into the said asylum, upon the certificate of one qualified medical man alone, as aforesaid, shall keep or permit such person to remain in the said asylum beyond the said period of three clear days, without such further certificate as aforesaid, shall be guilty of a misdemeanor.

Nature of Medical Certificate required.

37. That every qualified medical man signing any certificate under or for the purposes of this Act, shall specify therein the facts upon which he has formed his opinion that the person to whom such certificate relates is a lunatic, an idiot, or a person of unsound mind, distinguishing in such certificate facts observed by himself from facts communicated to him by others; and no person shall be received into the said asylum under any certificate which purports to be founded only upon facts communicated by others.

Certificate.

38. That no qualified medical man who, or whose father, brother, son, partner, or assistant shall sign the order for the reception of a patient, shall sign any certificate for the reception of the same patient; and no person shall be received into any asylum upon or under any certificate signed by any medical officer of the said asylum.

Discharge or leave of Absence to Patients.

39. That it shall be lawful for a majority of the members of the committee of management then present, by writing under their hands, with the advice in writing of the medical officer of the said asylum, to discharge any person detained therein not being a criminal lunatic, or to permit any such person to be absent from the said asylum upon trial for such period as may be thought fit; and it shall be lawful for such members to make such allowance to such last-mentioned person, not exceeding what would be the charge for such person if in the asylum, which allowance and no greater sum shall be charged for him, and be payable as if he were actually in the asylum; and in case any person so allowed to be absent upon trial for any period do not return at the expiration of such period, and a medical certificate as to his state of mind, certifying that his detention in an asylum is no longer necessary, be not sent to such committee, he may, at any time within one calendar month after the expiration of such period, be retaken as herein provided in case of an escape.

Discharge of Pauper Lunatics.

40. That when the committee of management shall order any pauper lunatic confined in the said asylum to be discharged therefrom, it shall be lawful for them, when they see occasion, to remove him to his usual place of residence.

Delivery of Pauper Lunatics to the care of Friends.

41. That where application is made to the committee of management by any relative or friend of a pauper lunatic confined therein, requiring that he may be delivered over to the custody and care of such relative or friend, it shall be lawful for any two of the committee of management, if they shall think fit, and upon the undertaking in writing of such relative or friend, to the satisfaction of such committee, that such lunatic shall be properly taken care of, and shall be prevented from doing injury to himself or others, to discharge such lunatic.

Discharge or removal of Patients not Paupers.

42. That if and when any person who signed the order on which any patient (not being a pauper) was received into the said asylum shall, by writing under his hand, direct that such patient be discharged or removed, then and in such case such patient shall forthwith be discharged or removed as the person who signed the order for his reception may direct.

Who are to sign Order for Discharge.

43. That if the persons who signed the order, on which any patient (not being a pauper) was received into the asylum, be dead or be incapable, by reason of insanity, absence from the Isle of Man, or otherwise, of giving an order for the discharge or removal of such patient, then the person who made the last payment on account of such patient, or the husband or wife, or (if there be no husband, or the husband or wife be incapable as aforesaid) the father, or (if there be no father, or he is incapable as aforesaid) the mother of such patient, or (if there be no mother, or she is incapable as aforesaid), then any one of the nearest of kin for the time being of such patient, may, by writing under his hand, give such direction as aforesaid for the discharge or removal of such patient, and thereupon such patient shall be forthwith discharged or removed accordingly. Provided always, that no patient shall be discharged under either of the last two foregoing provisions, if the medical officer of the asylum certify in writing under his hand, that in the opinion of such medical officer, such patient is dangerous and unfit to be at large, together with the grounds on which such opinion is founded, unless two of the committee of management shall, after such certificate shall have been produced to them, give their consent in writing to such patient being so discharged.

No Patient to be discharged if certified to be dangerous.

Order or Medical Certificate may be amended.

44. That if, after the reception of any lunatic into the asylum, it appear that the order or the medical certificate, or (if more than one) both or either of the medical certificates

certificates upon which he was received, is or are in any respect defective or incorrect, such order and medical certificate or certificates, may be amended, by the person or persons signing the same, at any time within 14 days after the reception of such lunatic. Provided always, that no such amendment shall have any force or effect, unless the same shall receive the sanction of the Governor.

Power of detention of Patients.

45. That every person received into the asylum under such order as is required by this Act, accompanied by the requisite medical certificate or certificates, may be detained therein until he is removed or discharged, as authorised by this Act, and in case of escape, may, by virtue of such order and certificate or certificates, be retaken at any time within one calendar month after his escape by the superintendent of the asylum, or any officer or servant belonging thereto, or any other person authorised in writing in this behalf by such superintendent, and conveyed to, and received, and detained in the said asylum.

Register of Patients.

46. That the superintendent of the asylum shall, immediately on the admission of any person as a lunatic into such asylum, make an entry with respect to such lunatic, in a book to be kept for that purpose, to be called "the Register of Patients," according to the form, and containing the particulars specified in the Schedule D., No. 1, to this Act, except as to the form of disorders, the entry as to which is to be supplied by the medical officer of the asylum within one month after the admission of the patient.

Medical Journal.

47. That in the said asylum the medical officer shall, once in every week, enter in a book to be kept for that purpose, to be called "the Medical Journal," a statement in the form in the said Schedule D., No. 3, showing the number of patients of each sex then in such asylum, the christian name and surname of every patient who is or has been under restraint or in seclusion, since the last entry, and when, and for what period and reasons; and, in case of restraint, by what means; and the christian name and surname of every patient under medical treatment, and for what, if any bodily disorder, and every death, injury, and violence which shall have happened to, or affected any patient since the then next preceding entry; and shall also enter into a book, to be called "the Case Book," as soon as may be after the admission of any patient, the mental state and bodily condition of every patient at the time of his admission; and also the history, from time to time, of his case whilst he shall continue in the asylum; and such books shall, from time to time, be regularly laid before the committee of management for their inspection and signature.

Proceeding on death, discharge, or removal of Patients.

48. That the superintendent of the asylum shall, within three clear days after the death, discharge, or removal of any patient, make an entry thereof in the said register of patients, and also in a book to be kept for that purpose, according to the form, and containing the particulars in the Schedule D., No. 2, to this Act; and shall also, within three clear days after the discharge, removal, escape, recapture, or death of any patient, transmit a written notice, according to the form in the said Schedule D., No. 4, to the nearest known relative of such patient, and, in case of death, to the coroner; and the superintendent, who shall knowingly and wilfully, in such entry, untruly set forth any of the particulars required, shall be guilty of a misdemeanor.

Application of Patients Property to their maintenance.

49. That where any lunatic shall be sent to the said asylum, under any order made by virtue of the authority hereinbefore given to two justices, it shall appear to the committee of management that such lunatic hath an estate applicable to his maintenance, it shall be lawful for such committee to make an application in writing under their hands, to the nearest known relative or friend of such lunatic for the payment of the charges of the examination, removal, lodging, maintenance, clothing, medicine, and care of such lunatic, and in case such charges be not paid within one month after such application, it shall be lawful for such committee to apply to the Chancellor in a summary way, and it shall be lawful for such Chancellor, on hearing such application, after notice to such parties as he may direct, to order the coroner of the sheading from which such lunatic shall be sent, or where any of the property of such lunatic shall be, to seize so much of the money, and to seize and sell so much of the goods and chattels, and to take and receive so much of the rents and profits of the lands and tenements of such lunatic, and of any other income of such lunatic as may be necessary to pay the charges of the examination, removal, lodging, maintenance, clothing, medicine, and care of such lunatic, accounting for the same to the Chancellor, such charges having been first proved to the satisfaction of the Chancellor, and the amount set forth in such order, and, from time to time, as occasion may require, to make other applications to the Chancellor for further orders or directions in or relating to the matter; and if any trustee or other person having the possession, custody, or charge of any property of such lunatic, or if any body or person having in their or his hand any stock, interest, dividend, or annuity belonging or due to such lunatic, pay the whole or any part thereof to any coroner, to defray the charges set forth in such order, the receipt of such coroner shall be a good discharge to such trustee, body, or person as aforesaid. Provided always, that if it shall appear that such lunatic hath an estate more than sufficient for his own maintenance, or for the maintenance of his family, if any, the Chancellor shall have power to direct such portion of the estate as he shall consider sufficient, to be applied in the first place towards the maintenance of the family of such lunatic, if unable to maintain themselves, and the remainder towards the support of the lunatic in the said asylum.

Ill-treatment or neglect of Patients by Officers of the Asylum.

50. That if any superintendent, medical, or other officer, nurse, attendant, servant, or other person employed in the said asylum, strike, wound, illtreat, or wilfully neglect any lunatic

lunatic confined therein, he shall be guilty of a misdemeanor, or shall forfeit for every such offence, on a summary conviction before two justices, any sum not exceeding 10 *l.*

Escape of Patients through neglect or connivance of Officers of Asylum.

51. That if any superintendent, medical or other officer, or servant in the said asylum shall, through wilful neglect or connivance, permit any patient in any case to quit or escape from such asylum, or be at large without such order as in this Act mentioned (save in the case of temporary absence, authorised by the committee of management) or shall secrete, or abet or connive at the escape of any such person, he shall be guilty of a misdemeanor, or shall forfeit, for every such offence, on a summary conviction before two justices, any sum not exceeding 20 *l.*

Injury of Books, &c.

52. If any person shall wilfully or maliciously injure or destroy any book, paper, instrument, or document belonging to the said asylum, or connected with or relating to the affairs thereof, such person shall, for every such offence, be considered as having committed a misdemeanor.

Parties in Suits.

53. That every committee of management may sue and be sued in the name of their chairman, and no action brought or commenced by or against any committee of management in the name of their chairman shall abate by the death or change of such chairman; but the chairman for the time being shall always be deemed plaintiff or defendant in such action, as the case may be, but shall not be held personally liable, and shall be allowed to charge all expenses to which he may be put against the funds of the asylum.

Annual Rate for Maintenance of Asylum.

54. That the committee of management shall yearly make an estimate of the sum required to be raised by rate for the general expenses of the asylum, distinguishing the expense of repairs, alterations, new furniture, and lasting alterations, from ordinary expenses, which estimate shall be laid before the Tynwald Court appointed to be held on the 5th day of July in each year, and a rate shall then be laid on by the Tynwald Court sufficient to raise the amount so estimated to be levied, within three months thereafter, in the same manner as hereinbefore directed as to the assessment for building the asylum, and paid over to the treasurer of the asylum.

Mode of collecting Rates.

55. That the committee shall provide, for the use of the churchwardens or other collectors, printed forms or receipt papers, to be contained in books with proper counterfoils; and the churchwardens or other collectors shall furnish each ratepayer with a form duly filled up with the amount claimed, and shall insert in the counterfoil the date when such form was furnished to each ratepayer.

Collectors' Accounts and Returns.

56. That the churchwardens or other collectors, every year within four calendar months from the time of the rate having been declared to be due, shall return their accounts to the committee according to the form in Schedule E., to this Act annexed, and shall also return a list of all persons who shall not have paid their rates for the current year; that all such defaulters shall he liable to be proceeded against as for an ordinary debt before the deemsters or high bailiffs, according to the amount, at the suit of the committee of management; and also provided, that in case any such rate shall be in arrear and unpaid under any execution, and there shall be no sufficient distress liable to the payment thereof, it shall be lawful for such deemster or high bailiff to issue his order to put such committee of management into possession of the house or lands chargeable with such rate or arrears, and the same to hold, or the rents, issues, and profits thereof to receive, until such rate or arrears, as well as all rates or payments which may become due during the time of such possession, and all such costs and charges as shall be awarded thereon by such deemster or high bailiff be fully paid and satisfied. Provided, that not more than one year's arrears accrued before the time of such possession shall at any time be recoverable.

Recovery of Rates.

When Collectors in Default.

57. That in case any churchwarden or other collector shall make default in returning his accounts, or in paying over the money he has received, or, without his default, ought to have received, he shall be proceeded against summarily before a deemster, and on proof thereof shall be ordered to return his accounts or to pay over the money he has received, or, without his default, ought to have received.

Property exempt from Assessment.

58. That no property of Her Majesty, and no church, and no other place of meeting for public worship only, no charity school, and no building solely occupied for charitable purposes shall be liable to any assessment imposed by this Act.

Admission of other Lunatics into Asylum.

59. That when it appears to the committee of management that the asylum is more than sufficient for the accommodation of its proper objects, it shall be lawful for such committee of management, if they think fit, having obtained the sanction thereto of the Governor, to give notice thereof in such newspaper or newspapers as they shall think fit, and to permit the admission of so many other lunatics as to such committee of management may seem expedient, and at such charges as may be fixed by the committee; and such committee of management may, at any time, with the sanction of the Governor, rescind or vary any such resolution.

Application of Bequests, &c.

60. That any real property, or any money, or personal estate which has been, is, or shall be conveyed, devised, bequeathed, given, or made over, in trust or otherwise, for the erection or establishment of any asylum or hospital for lunatics in the Isle of Man, and no special destination thereof shall be prescribed by the donor, the same shall, if received before the original assessment for the asylum is all collected, be applied in diminution of

such

such assessment; and if received subsequently, shall be applied to the endowment, alteration, enlargement, or improvement of the asylum in such manner as the Tynwald Court may direct.

Power of Committee to receive Bequests, &c.

61. And whereas, by an Act of Tynwald, promulgated on the 8th day of March, 1849, intituled, "An Act for the safe Custody of Insane Persons charged with Offences, and for other Purposes therein mentioned," it was enacted, that it shall and may be lawful for the Clerk of the Rolls to receive donations or legacies of any person or persons towards a fund for the erecting an asylum or hospital for the reception of insane persons within this isle, or towards the support of the same after it shall have been erected and completed, and it is expedient that such power should be vested in the committee of management instead of the Clerk of the Rolls, be it therefore enacted, that from and after the promulgation of this Act, any such power given to the Clerk of the Rolls shall vest in the committee of management.

Return of Subscriptions formerly received for building an Asylum.

62. And whereas certain sums were subscribed for the purpose of erecting an asylum by voluntary subscription, and were deposited in the bank of Henry Holmes & Sons, in the name of the Lunatic Asylum Fund, and such bank became bankrupt or insolvent; and whereas the purpose for which such money was subscribed has failed, and the subscribers are justly entitled to receive back rateably any dividend which may be payable out of such bankrupt or insolvent estate in respect of the said account: be it therefore enacted, that all such dividends and the right to recover and receive, and to grant receipts and acquittances in full discharge of all such dividends, shall vest in the Clerk of the Rolls, who, upon recovering or receiving the same or any part thereof, shall distribute and pay over rateably among the subscribers, upon demand made by them, all such dividends; and in case any portion of such dividends shall not be demanded for the space of two years after the same shall have been paid to the Clerk of the Rolls under this Act, such portion shall be paid over to the committee of management, and shall be applied in diminution of the rates.

Offenders under this Act how proceeded against.

63. That it shall be lawful for the chairman of every committee of management, by their order, to proceed against any person for any offence under this Act, and for the superintendent of the asylum, by order of the committee of management, to prosecute or proceed against any person for any offence against this Act committed by any officer or servant belonging thereto, or employed therein; and no such prosecution or proceedings shall abate or be discontinued by reason of the death or change of such chairman, or the death, removal, or change of such superintendent, but his successor shall come and be in his place.

Original Committee to act until Committee of Management are appointed.

64. That until the appointment of the committee of management, all the powers and duties given by this Act to the committee of management shall, so far as applicable, be vested in and incumbent upon the governor and committee first appointed, and that in all suits brought by or against the governor and committee, it shall be sufficient to bring them in the name of or against the treasurer appointed by the Tynwald Court.

Indictments, &c. for Felony, &c. against Property of Asylum.

65. That in any indictment or information for any felony or misdemeanor committed on or with respect to any of the moneys or other the property raised or provided under this Act, or in any way vested in the governor and committee first appointed, the committee of management, or the Tynwald Court, or otherwise, for the purposes of this Act, it shall be sufficient to aver that such money or other property is the money or property of the lunatic asylum.

Recovery and application of Penalties.

66. That all misdemeanors under this Act shall be prosecuted and punished in the usual way; and all penalties and forfeitures imposed by this Act shall and may be recovered summarily before two justices, and, when recovered, shall be paid to the treasurer of the asylum, to be by him applied as the committee of management shall direct, for the purposes of this Act.

Paupers not natives may be removed to their Place of Settlement.

67. That if it shall appear that any pauper lunatic, not a native of this island, shall have been placed in the asylum according to the provisions of this Act, and it shall be ascertained that such pauper lunatic has a settlement elsewhere than in this island, it shall be lawful for the committee of management to take, at the expense of the funds of the said asylum, any steps which they may consider necessary to remove such lunatic to any place where he may have a right of settlement: Provided always, that any pauper lunatic who shall have resided in this island 14 years shall not be liable to be removed.

Existing Laws as to Beggars and Vagrants not repealed.

68. That nothing in this Act contained shall be held to repeal or alter the laws at present in force in this island with respect to beggars and vagrants.

Interpretation Clause.

69. That wherever the word Governor is used in this Act, it shall be held to include the Lieutenant Governor of this island; and where words are used importing the singular number, or the masculine gender only, yet they shall be understood to include several persons as well as one person, and females as well as males, unless when the nature of the provision, or the context of the Act, shall exclude such construction.

SCHEDULES REFERRED TO BY THE FOREGOING ACT.

SCHEDULE (A.)

I.

Lands and Premises in _____

Valuation of the Parish of _____ under the Lunatic Asylum Act.

Treen.	Name of Quarterland, or No. of Intack or Cottage, and Description.	Number on Plan.	Proprietor.	Occupier.	Extent in Statute Measure.	Net Annual Value.	Remarks.
					A. r. p.	*£. s. d.*	
Intack -							
Cottage -							

II.

Houses and Premises in _____

Valuation of the Town of _____ under the Lunatic Asylum Act.

Name of Street or Place where Property is situated.	Description of Property.	Proprietor.	Occupier.	Net Annual Value.	Remarks.
				£. s. d.	

SCHEDULE (B.)

Names of all Pauper, Private, and Criminal Lunatics in the Asylum for the Isle of Man, on the day of , 18 .

Names of Pauper Lunatics, and Former Place of Abode.	Date of Admission.	Private Lunatics.	Date of Admission.	Names of Criminals.	Date of Admission.

This is a correct List.

Dated, , 18 .

(signed)

Superintendent of the Asylum.

SCHEDULE (C.) No. 1.

Order for the Reception of a Patient.

I, C. D. (in the case of a single justice of the peace or of a rector or vicar, or in the case of two justices, we C. D. and E. F.), the undersigned, having called to my (or our) assistance a qualified medical man, and having personally examined A. B., a pauper (omit the words, "a pauper" when the *lunatic is not a pauper*), and being satisfied that the said A. B. is a lunatic (or an idiot, or a person of unsound mind) *add where the lunatic is sent as being wandering at large, the words* "wandering at large," *and in case of a lunatic being sent by virtue of the authority given to two justices*, add, "and is cruelly treated (or neglected) by the person having the care or charge of him" (*as may appear to the justices to be the case*), and a proper person to be taken charge of and detained under care and treatment, hereby direct you to receive the said A. B. as a patient into your asylum.

Subjoined

Subjoined is a Statement respecting the said A. B.

(signed) *C. D.*

* A justice of the peace (or the rector or vicar of the parish of .)

Dated the day of 18 .

To Superintendent of the Asylum.

STATEMENT.

(If any particulars in this statement be not known, the fact to be so stated.)

Name of patient, and Christian name at length.
Sex and age.
Married, single, or widowed.
Condition of life and previous occupation (if any).
The religious persuasion, as far as known.
Previous place of abode.
Whether first attack.
Age (if known) on first attack.
When and where previously under care and treatment.
Duration of existing attack.
Supposed cause.
Whether subject to epilepsy.
Whether suicidal.
Whether dangerous to others.
Name and Christian name, and place of abode of the nearest known relative of the patient, and degree of relationship if known.)

* I certify that, to the best of my knowledge, the above particulars are correctly stated.

(signed) *C. D.*

* To be signed by two justices where required by the foregoing Act.

SCHEDULE (C.), No. 2.

ORDER for the Reception of a Private Patient.

I, the undersigned, hereby request you to receive A. B., a lunatic (*or* an idiot, *or* a person of unsound mind) as a patient into your asylum. Subjoined is a statement respecting the said A. B.

(signed) Name.

Occupation (if any).
Place of abode.
Degree of relationship (if any) or other circumstances of connexion with patient.

Dated this day of 18 .

To Superintendent of the Asylum.

STATEMENT.

(If any of the particulars in this statement be not known, the fact to be so stated.)

Name of patient, with Christian name at length.
Sex and age.
Married, single or widowed.
Condition of life, and previous occupation (if any).
The religious persuasion as far as known.
Previous place of abode.
Whether first attack.
Age (if known) on first attack.
When and where previously under care and treatment.
Duration of existing attack.
Supposed cause.
Whether subject to epilepsy.
Whether suicidal.
Whether dangerous to others.
Whether found lunatic by inquisition and date of commission, or order for inquisition.
Special circumstances (if any) preventing the patient being examined before admission, separately, by two medical practitioners.

(signed) Name.

Where the person signing the statement is not the person who signs the order, the following particulars concerning the person signing the statement are to be added, viz.:—

Occupation (if any).
Place of abode,
Degree of relationship (if any) or other circumstances of connexion with the patient.

SCHEDULE (C.), No. 3.

Form of Medical Certificate.

I, the undersigned , being in actual practice (as a physician, surgeon, or apothecary, as the case may be,) hereby certify, that I, on the day of , at [*here insert the street and number of the house (if any) or other like particulars*] in the parish of , (*in any case where more than one medical certificate is required by this Act, here insert* separately from any other medical practitioner) personally examined A.B., of (*insert residence and profession, or occupation, if any*), and that the said A.B. is a lunatic (*or* an idot,*or* a person of unsound mind) and a proper person to be taken charge of and detained under care and treatment, and that I have formed this opinion upon the following grounds, viz.:—1. Facts indicating insanity observed by myself (*here state the facts*). 2. Other facts (*if any*) indicating insanity communicated to me by others (*here state the information, and from whom*).

(signed) Name.

Place of Abode.

Dated this day of 18 .

SCHEDULE (D.), No. 1.

Register of Patients.*

Date of last previous Admission (if any).	Number in Order of Admission.	Date of Admission.	Christian and Surname at Length.	Sex. M.	Sex. F.	Age.	Condition as to Marriage. Married.	Condition as to Marriage. Single.	Condition as to Marriage. Widowed.	Condition of Life and previous Occupation.	Previous Place of Abode.	By whose Authority sent.	Dates of Medical Certificates and by whom Signed.	Form of Mental Disorder.	Supposed Cause of Insanity.	Bodily Condition and Name of Disorder (if any).	Epileptics.	Congenital Idiots.	Duration of existing Attacks. Years.	Duration of existing Attacks. Months.	Duration of existing Attacks. Weeks.	Number of previous Attacks.	Age on First Attack.	Date of Discharge, Removal, or Death.	Discharged or Removed. Recovered.	Discharged or Removed. Relieved.	Discharged or Removed. Not Improved.	Died.	Observations.
	1	1846: 3 Jan.	William Johnson.	1	–	23	–	1	–	Carpenter.	–	–	–	Melancholia.	–	–	–	–	–	–	–	2	17	1846: 1 Sept.	1	–	–	–	–
	2																												
	3																												
	4	1848: 9 July	William Johnson.	1	–	25	–	1	–	–	–	–	–	–	–	–	–	–	–	–	–	3	–	1848: 2 Dec.	1	–	–	–	–
	5																												
	6																												
	7																												
	8	1852: 6 May	William Johnson,	1	–	29	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	4	–	1858: 8 July	–	–	–	–	–

* Separate register in the above form to be kept for private and pauper patients.

SCHEDULE (D.), No. 2.

Register of Discharges, Removals, and Deaths.*

Date of Death, Discharge, or Removal.	Date of last Admission.	Number in Register of Patients.	Christian and Surname at Length.	Sex. M.	Sex. F.	Discharged. Recovered. M.	Discharged. Recovered. F.	Discharged. Relieved. M.	Discharged. Relieved. F.	Discharged. Not Improved. M.	Discharged. Not Improved. F.	Removal, and to what Asylum, Registered Hospital, or Licensed House. Relieved. M.	Removal, and to what Asylum, Registered Hospital, or Licensed House. Relieved. F.	Removal, and to what Asylum, Registered Hospital, or Licensed House. Not Improved. M.	Removal, and to what Asylum, Registered Hospital, or Licensed House. Not Improved. F.	Died. M.	Died. F.	Assigned Cause of Death.	Age at Death. M.	Age at Death. F.	Observations.
1846: 1 Sept. -	1846: 3 Jan. -	1	William Johnson.	1	–	1															
1848: 2 Dec. -	1848: 9 June -	4	William Johnson.	1	–	1															
1858: 8 July -	1852: 6 May -	7	William Johnson.	1	–	–	–	–	–	–	–	–	–	–	–	1	–	Phthisis	27	–	

* In case of the asylum receiving both private and pauper patients, a separate register in the above form to be kept for each class.

SCHEDULE (D.), No. 3.

Form of Medical Journal*.

DATE.	Number of Patients.		Patients who are, or since the last Entry have been, under Restraint or in Seclusion, when and for what Period, and Reasons, and in Case of Restraint, by what Means.		Patients under Medical Treatment, and for what (if any) Bodily Disorder.		Deaths, Injuries and Violence to Patients since the last Entry.
	Males.	Females.	Males.	Females.	Males.	Females.	

* A separate journal to be kept in the above form for private and pauper patients.

SCHEDULE (D.), No. 4.

Form of Notice of Discharge, Removal or Death.

I hereby give you notice that pauper (or a private) patient admitted into this asylum on the day of , was discharged therefrom, recovered (*or* relieved, *or* not improved) or was removed to relieved, (or not improved) by the authority of *or* died therein in the presence of on the day of .

(signed) ,

Dated the day of 18 . Superintendent of the Asylum.

SCHEDULE (E.)

Form of Return to be made by Churchwardens to the Committee.

Parish of

Name of Party.	Amount of Rate.	Time when Account Delivered to Party.	Amount Received by Churchwardens.	Reasons for not having Received any Rate.

Promulgated the 13th November 1860.

— No. 12. —

Lieutenant Governor the Honourable *C. Hope* to Mr. *G. A. Hamilton.*

Government House, Isle of Man,
Sir, 11 March 1859.

I HAVE to acknowledge the receipt of your letter of the 1st inst., requesting me, by directions of the Lords Commissioners of Her Majesty's Treasury, to transmit to their Lordships the heads of a Bill or a Statement, describing the authority required to enable the Public Works Loan Commissioners to advance, and the proper authorities of the Isle of Man to borrow, the sums required for the erection of the proposed Lunatic Asylum, and the improvement of the harbours.

I now enclose a statement which I think will show the present state of matters, and what further authority is required; and, if any further information is required, I shall be happy to furnish it so far as is in my power.

I am, &c.

G. A. Hamilton, Esq. (signed) *Charles Hope.*
&c. &c. &c.

Enclosure in No. 12.

The Lunatic Asylum.

By 3 & 4 Vict. c. 10, s. 14, the Public Works Loan Commissioners have power to make loans to parties in the Isle of Man for the same or like purposes, and upon such or the like securities as they can in Great Britain.

By 5 & 6 Vict. c. 9, s. 11, the Commissioners are empowered to grant loans for building any county lunatic asylum, on the security of rates, to be expressly made for such purpose by the Justices of the Peace.

If the proposed Lunatic Asylum in the Isle of Man comes under this description, no further power appears to be required to enable the Commissioners to make loans towards it.

There are no "bounties" in the Isle of Man, nor are rates made by the justices. It might be a question, therefore, whether the Commissioners would feel justified under the Acts referred to in granting a loan for the Asylum in the Isle of Man.

If not, I conceive that all that is necessary is, to give power to the Commissioners to make loans for building, rebuilding, enlarging, repairing, improving, or fitting up of any public lunatic asylum in the Isle of Man, on the security of rates, to be expressly made for that purpose, under the authority of an Act of Tynwald.

This power, of course, must be given to the Commissioners by the Imperial Legislature.

The rates, on security of which it is proposed to borrow, being entirely local, the power to pledge them must be given by the Court of Tynwald, the Insular Legislature; and a Bill, a copy of which is transmitted with this, has been laid before them for that purpose.

In this Bill it will be seen what are the provisions proposed for laying on the rates, and pledging them in security of any loan. This Bill has been introduced, but has not yet been considered by the Legislature of the Island, and if the provisions contained in it as to borrowing are not satisfactory to the Public Works Loan Commissioners, they can be altered in any way to make them more effectual, if they will point out what is required.

It will be seen that the parties to whom it is proposed to give power to borrow are "the Governor, or Lieutenant Governor and Council, or any three of them."

The Harbour Improvements.

By 3 & 4 Vict. c. 63, the Commissioners of Harbours of the Isle of Man are empowered to borrow from the Public Works Loan Commissioners, on security of the harbour dues.

By 7 & 8 Vict. c. 43, ss. 19 and 20, these harbour dues are repealed, and in lieu of them 2,300 *l.* is to be paid to the Harbour Commissioners, to be applied to the same purposes.

This is repeated in the subsequent statutes, 8 & 9 Vict. c. 94, s. 25, and 16 & 17 Vict. c. 107, s. 354.

By the last named Act, sec. 355, it is further provided, that there shall be set aside annually a sum equal to one-ninth of the amount derived from the Customs duties, to be applied by the Commissioners of the Treasury in effecting improvements in the harbours, and other public works in the Isle of Man, the necessary repairs and improvements of the harbours taking priority to other public works; and that the Court of Tynwald shall from time to time determine what improvements and public works shall be so undertaken; but no power is given to obtain advances on this revenue, and pledge it in security for the repayment thereof.

It would appear that the Public Works Loan Commissioners have already power to grant loans for harbours in the Isle of Man, and that all that is now required is the power to pledge the special revenue provided by 16 & 17 Vict. c. 107, s. 355 (the Customs Consolidation Act of 1853); and this being a fund provided by an Act of Parliament, the necessary power must be given by the Imperial Legislature.

The Act provides that the money is to be applied by the Commissioners of the Treasury, and it would appear, therefore, that they are the proper parties to whom the power to borrow should be given. If that is not thought desirable, then, I think, the power to borrow should be given to the Commissioners of Harbours of the Isle of Man, or the major part of them (of whom Her Majesty's Receiver General in the Isle of Man, or his deputy for the time being, shall always be one), with the consent and approbation of the Commissioners of Her Majesty's Treasury, as described in 3 & 4 Vict. c. 63, s. 1.

The improvements for which such loan is to be made should be those previously determined by the Court of Tynwald, as provided in 16 & 17 Vict. c. 107, s. 355.

— No. 13. —

Mr. *G. A. Hamilton* to Mr. *H. Waddington.*

Sir, Treasury Chambers, 17 March 1859.

With reference to your letter of the 7th instant, I am directed by the Lords Commissioners of Her Majesty's Treasury to acquaint you, for the information of Mr. Secretary Estcourt, that my Lords will be prepared to submit a vote to Parliament to defray one-half of the expense which will be incurred for providing a lunatic asylum for the Isle of Man, and they authorise a statement to that effect to be inserted in the Bill which the Lieutenant-Governor has laid before the House of Keys.

Their Lordships desire that the estimate and plans for the proposed building may be forwarded to this department for their approval.

My Lords consent to the arrangement recommended by Mr. Estcourt, that the expense of the care and maintenance of all criminal lunatics who may be confined in the proposed asylum shall be defrayed out of the public revenues.

The Draft of the Bill is herewith returned, as requested; and I am to state that, before the approval of the Secretary of State, and of the Treasury, is notified to the Lieutenant Governor of the Isle of Man, it will be necessary to ascertain whether the Commissioners for issuing Exchequer Bills for Public Works, and the Commissioners of Woods, concur in the provisions of the Bill.

I am, &c.

H. Waddington, Esq. (signed) *Geo. A. Hamilton.*
&c. &c.

— No. 14. —

Mr. *G. A. Hamilton* to the Public Works Loan Commissioners.

Treasury Chambers,

My Lords and Gentlemen, 21 March 1859.

I am directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you report of the 3rd ultimo, the accompanying letter, with its enclosures, addressed to this Board by the Lieutenant Governor of the Isle of Man, describing the authority required for effecting the proposed loan for the erection of a lunatic asylum, and the improvement of the harbours, with a request that you will communicate to their Lordships such observations as you may think proper to make thereon.

I am also to transmit to you the enclosed copy of a letter from the Secretary of State to the Home Department bearing upon the subject, and of their Lordships' reply thereto.

The Public Works Loan Commissioners. I am, &c.
(signed) *Geo. A. Hamilton,*

— No. 15. —

Mr. *W. W. Willink* to Mr. *G. A. Hamilton.*

Isle of Man Lunatic Asylum and Harbour Improvements.

Public Works Loan Office,

Sir, South Sea House, London, E. C., 6 April 1859.

I am directed to acknowledge the receipt of your letter of the 21st ultimo, addressed to this Board, enclosing a letter from the Lieutenant Governor of the Isle of Man to you, and the statement therein referred to, describing the authority required for effecting loans for the erection of a lunatic asylum and the improvement of the harbours, and a print of a Bill to provide a lunatic asylum (herewith returned), and requesting that this Board would communicate such observations as they might think proper to make thereon.

1st. As to the Lunatic Asylum Bill. Assuming that the "usual way and course of assessment in the island," referred to in Section 2, is sufficient to

 authorise

authorise the proposed assessments and levying, upon which this Board can give no opinion, then it is submitted, that the blank at the end of Sect on 4 should be supplied thus: " 19th year of Her Majesty's reign, intituled,' An Act to authorise for a further period the advance of money out of the Consolidated Fund for carrying on Public Works and Fisheries and for the employment of the Poor,' and in execution of any Acts recited in that Act."

The 5th section appears to give a power of charging all the assessments of the island for whatever purposes made, and is at variance with Section 3, which authorises a mortgage only of the assessments to be levied under the Act.

Such general assessment may be already subject to charges, and it is submitted that there should be a special assessment or fund applicable to payment of a mortgagee.

The 45th section makes each parish liable only for its own quota of mortgage money and interest; but so far as regards a mortgagee the whole island should be liable for the principal sum borrowed with interest.

The Act seems also deficient in not providing any person or body to whom a mortgagee may look for payment, and in not specifically directing the payments to be made out of the sums levied.

It is therefore suggested that clauses to the following effect should be added to the Bill:—

1. That some person or body should be charged with levying, and bound to levy a special rate or assessment sufficient for the purposes of the Act, and some person should also be authorised to receive the sums advanced on mortgage and distinctly authorised to execute the mortgage.
2. That the whole island should be made liable to this rate or assessment in the first instance, so that if the rate is deficient in one parish the deficiency may be levied in others.
3. That the rate or assessment when levied should be paid to some person or body as treasurer.
4. That such person or body should be directed to apply all money coming to his hands, first in payment of interest, and second in payment of instalments of principal.
5. That rates may be levied either to pay past or future interest, instalments, or expenses.
6. That the mortgages to be made should be of the special rate levied for the purposes of the Act.

2dly. As to the Harbour Improvements. The statement enclosed in the Lieutenant Governor's letter appears to be correct, and does not call for any observation by this Board.

I am, &c.

Geo. A. Hamilton, Esq. &c. &c., Treasury.

(signed) *W. W. Willink*
Secretary.

— No. 16. —

Mr. *H. Waddington* to Mr. *G. A. Hamilton.*

Sir, Whitehall, 16 April 1859.

With reference to your letter of the 17th ultimo, on the subject of providing a Lunatic Asylum for the Isle of Man, I am directed by Mr. Secretary Sotheron Estcourt to request that you will move the Lords Commissioners of Her Majesty's Treasury to cause him to be furnished with a copy of a subsequent report upon the subject, of the 6th instant, which it appears has been made to their Lordships by the Public Works Loan Commissioners.

I am, &c.

(signed) *H. Waddington.*

G. A. Hamilton, Esq., &c. &c.,
Treasury.

— No. 17. —

The Secretary of the Treasury to Mr. *H. Waddington.*

Sir, Treasury Chambers, 21 April 1859.

With reference to the letter from this Board, dated the 17th ultimo, relative to the proposed Lunatic Asylum in the Isle of Man, and to the Bill which the Lieutenant Governor has laid before the House of Keys regarding the loans required for the erection of the Asylum, and the Improvement of the Harbours, I am directed by the Lords Commissioners of Her Majesty's Treasury, to transmit to you for the information of Mr. Secretary Estcourt, the enclosed copy of a Report from the Public Works Loan Commissioners upon the subject, as requested in your letter of the 16th instant.

I am, &c.
(signed) *Stafford H. Northcote.*

H. Waddington, Esq.,
&c. &c.,

— No. 18. —

The Honourable *J. K. Howard* to the Lords Commissioners of the Treasury.

Office of Woods, &c., Whitehall-place, S.W.
My Lords, 28 October 1859.

In March last, I received a communication from the Secretary of State for the Home Department, upon the subject of a Bill which the Lieutenant-Governor of the Isle of Man had laid before the House of Keys, intituled a "Bill to provide an Asylum for Lunatics and Insane Persons," and I was requested to inform Mr. Secretary Estcourt, whether I concurred in the provisions of the Bill. As upon perusal I found that by a proviso to clause 46, the Crown property in the Island, generally, was exempted from the rates proposed to be levied for the erection and maintenance of the asylum, I informed the Home Department that I saw no objection to the measure; but I, at the same time, suggested that the proposed exemption, which was inserted by way of proviso, should be enacted as a substantive clause.

I have now, however, to acquaint your Lordships, that I have recently received from the Lieutenant-Governor an amended copy of the Bill, from which it appears, that the House of Keys has struck out the proviso to the before-mentioned clause 46 in the Bill, as originally drawn, and as approved by me, and has inserted an exemption in clause 48, of "buildings belonging to the Crown which are used for public purposes." The effect of this omission would, of course, be to render the Crown property in the Island, under my charge, liable to the payment of an assessment in respect of the Asylum. For this reason, and as I observe from the preamble of the present Bill, that your Lordships have agreed to provide and defray one-half of the cost of the purchase of a site for, and of the erection, furnishing and completing, of the Asylum, and also to provide the whole of the cost and expense of the maintenance of all criminal lunatics therein, I have to request your Lordships' directions as to the communication which I should make to the Lieutenant Governor on the subject.

By clause 48 of the Bill, it is, in effect, proposed to charge in perpetuity one-half of the cost of repairs to the Asylum on the Imperial Revenue; but I am not aware if your Lordships have sanctioned the creation of such a liability.

I have, &c.
(signed) *James Howard.*

The Right Honourable
The Lords Commissioners of Her Majesty's Treasury.

— No. 19. —

Mr. *H. Waddington* to Mr. *G. A. Hamilton.*

Sir, Whitehall, 2 December 1859.

26 November 1859.

REFERRING to your letter of the 17th of March last, as to the mode of defraying the expense to be incurred in providing a Lunatic Asylum for the Isle of Man, I am directed by Secretary Sir George Lewis to transmit to you the enclosed copy of a letter from the Lieutenant Governor of the Island, respecting certain alterations made by the House of Keys in the Bill for this purpose, and as to the mode proposed by the Legislature of the Island for raising the sum required; and I am to request that you will submit the enclosure for the consideration of the Lords Commissioners of Her Majesty's Treasury.

I am, &c.

George A. Hamilton, Esq., &c. &c. (signed) *H. Waddington.*

Enclosure in No. 19.

Government House, Isle of Man,

Sir, 26 November 1859.

WITH reference to your letter of the 27th April last, transmitting to me a copy of a letter from the Treasury, stating that the Lords Commissioners will be prepared to submit a vote to Parliament, to defray one-half the expense which will be incurred, in providing a Lunatic Asylum in this Island, and authorising a statement to that effect to be inserted in the Bill now before the Insular Legislature; I have to state for the information of Secretary Sir George Lewis, that provision having been made in that Bill for the expense of repairs or new furniture for the asylum when such might be required, to be distinguished from the assessment for the maintenance of pauper lunatics, the House of Keys has made an alteration in this, limiting the amount to be levied to one-half of that required, assuming apparently that the Treasury will provide the other half. I have objected to this alteration, as I did not consider the authority I had received went beyond providing the half of the original expense of the asylum. The Bill also contained an exemption of the property of Her Majesty from assessments, and this exemption the Keys have proposed to limit to any "buildings the property of Her Majesty used for any public purpose." This limitation is objected to by the Commissioners of Woods, &c., and I am informed by Mr. Howard, that it was intended that the contribution by the Crown towards the building should be accepted, in full discharge of all claims to rates, in respect of Crown property in the Island; no such stipulation as this was communicated to me, when the Treasury consented to provide one-half of the original expense. I do not know whether the Lords Commissioners of the Treasury intended that the Crown should bear one-half of the future expense for repairs and furniture, but perhaps this may not be objected to, on condition of the Crown property in the Island being exempted from all future assessments. If I am allowed to authorise such an alteration as this in the Bill, it will probably obviate any difficulty on that point.

I have also to state, with reference to the communication from the Public Works Loan Commissioners contained in your letter, that the Legislature has now come to the conclusion, that it will not be advisable to borrow money for the building of the asylum, and they propose to make provision for raising the whole sum required to be assessed by instalments in three years. It will therefore be unnecessary to obtain any extension of the powers of the Public Works Loan Commissioners, to enable them to advance money on the security of the rates for the purposes of a Lunatic Asylum in this Island.

I have, &c.

(signed) *Charles Hope.*

— No. 20. —

Mr. *H. Waddington* to the Secretary of the Treasury.

Sir, Whitehall, 25th August 1862.

Isle of Man. 25 August. Douglas.

WITH reference to your letter of the 27th December last, relative to the provision to be made for lunatics in the Isle of Man, I am directed by Secretary Sir George Grey to transmit to you, to be laid before the Lords Commissioners of the Treasury, a copy of a letter from the Lieutenant-Governor of that Island, forwarding

forwarding a copy of the Report made to the Tynwald Court by the Committee appointed to take the above matter into consideration, and applying for an advance towards the erection of a permanent asylum.

I am, &c.

The Right Hon. F. Peel, M. P., &c. &c. &c.

(signed) *H. Waddington.*

Enclosure in No. 20.

Government House, Isle of Man,
25th August 1862.

Sir,

THERE has been some delay in answering your communication of 6th January last, relative to the proposed Lunatic Asylum in this Island. It became necessary for me to lay the subject of it before the Tynwald Court, and on my doing so the Court appointed a committee to take the matter into consideration, and report upon it to the Court.

At a Tynwald Court, held on the 18th instant, the committee gave in their Report, a copy of which is enclosed, and which the Tynwald Court agreed to unanimously. At the same Court a suitable site for the asylum was agreed upon; and it was also decided to advertise for plans for the asylum.

It will still be some months before the valuation of the Island is completed, and until after that time no rate can be levied.

It will be seen by your letter of the 27th April 1859, addressed to the late Lieutenant-Governor of this Island, to which I beg to refer, that the Lords Commissioners of the Treasury undertook to submit a vote to Parliament to defray one-half of the expense which will be incurred for providing this asylum; and authorised a statement to that effect to be inserted in the Bill then under the consideration of the Insular Legislature, which Bill has since been passed, and received the Royal Assent. Should their Lordships, therefore, be prepared to make the last-mentioned advance, I have no doubt the Tynwald Court would sanction the application of funds arising under the Act 16 & 17 Vict, c. 107, s. 355, as proposed in your letter of the 6th of January last; such sums to be applied in the erection of the permanent asylum, instead of providing temporary accommodation.

This course would appear to be within the spirit of your letter of the 6th January last, and would, probably, considerably expedite the completion of the Lunatic Asylum, a matter which I have much at heart, and which facts lately brought under my notice, render very imperative.

I have, &c.

H. Waddington, Esq. &c. &c. &.

(signed) *Francis Pigott.*

At a meeting of the Tynwald Court, on the 30th day of April last, a letter from Sir G. Grey, Secretary of State, on the subject of the Lunatic Asylum, was referred by the Tynwald Court to the committee of the Lunatic Asylum, who were requested to report to the Court on the subject of the letter. The committee having this day met and considered the said letter, beg leave to report to the Court as follows:—

That a temporary Lunatic Asylum would not be provided without the passing of an Act of Tynwald, authorising the outlay, and making provision for the maintenance and care of the lunatics.

That the passing of the Act, and the providing and fitting up a temporary asylum, would occupy a considerable time, and would render necessary an additional outlay, both on the part of the Island and also on the part of the Treasury, under their agreement, set forth in the preamble to the Lunatic Asylum Act.

That the valuation of the Island is likely to be completed in about eight months.

That the building of the asylum may be commenced as soon as a proper site can be found, and plans and estimates be obtained, provided that the Treasury will consent to advance money at present in their hands, under 16 & 17 Vict. c. 107, s. 355, to be repaid out of the forthcoming rates as soon as they are levied.

That this course appears to the committee the most feasible one for providing speedily a proper Asylum for Lunatics, and they beg to recommend it to the consideration of the Tynwald Court.

(signed) *W. L. Drinkwater.*
M. H. Quayle.
Ridgway Harrison.
William Callister.
Evan Bell.

At Douglas, 31st day of May, A.D. 1862.

— No. 21. —

The Secretary of the Treasury to Mr. *H. Waddington*

Sir, Treasury Chambers, 12th September 1862.

In reply to your letter of the 25th ultimo, transmitting one from the Lieutenant-Governor of the Isle of Man, in which he states that, should their Lordships be willing to advance money in respect of that portion of the expense of a Lunatic Asylum, which, with the sanction of Parliament, will be borne by this country, he has no doubt but that the Court of Tynwald will sanction the temporary application of funds arising under the Act 16 & 17 Vict. c. 107, to the commencement of the construction, I am directed by the Lords Commissioners of Her Majesty's Treasury to acquaint you, for the information of Secretary Sir George Grey, that my Lords are not prepared to take the course proposed, inasmuch as Parliament has not yet agreed to any grant towards the erection of a Lunatic Asylum in the Isle of Man; and my Lords consequently have no funds at their disposal which they could apply in the manner indicated by the Lieutenant-Governor.

I am, &c.

H. Waddington, Esq. (signed) *F. Peel.*
&c. &c. &c.

— No. 22. —

Mr. *George Clive*, M.P., to the Secretary of the Treasury.

Sir, Whitehall, 29th October 1862.

Isle of Man, 13 October 1862.

With reference to your letter of the 12th ultimo, relative to the proposed erection of a Lunatic Asylum in the Isle of Man, I am directed by Secretary Sir George Grey to transmit to you, herewith, a copy of a letter which has been received from the Lieutenant-Governor of the Isle of Man, reporting upon a case of illtreatment of a female lunatic in that Island, and enclosing a copy of a resolution of the Lunatic Asylum Committee, submitting a proposal to advance the sum necessary for the completion of the contract for the site, and the erection of the asylum, and of the money at present in the Treasury, under the Act 16 & 17 Vict. c. 107, sect. 355, on the understanding that on the meeting of Parliament a Bill will be introduced by the Government, providing for the immediate repayment to that fund of so much of the money as the Lords of the Treasury, under their agreement with the Island, are called upon to pay.

And I am to request that you will submit the proposition for the consideration of the Lords Commissioners of Her Majesty's Treasury.

I have, &c.

The Right Hon. F. Peel, M.P., (signed) *G. Clive.*
&c. &c. &c.,
Treasury.

Enclosure in No. 22.

Government House, Isle of Man,

Sir, 13th October 1862.

I am in receipt of your letter of the 5th instant, enclosing a statement taken from the "Liverpool Mercury" newspaper, relative to the improper treatment of an insane female in this Island, and requesting me to report on the facts of the case.

I regret to have to report that so much of the statement in the newspaper as relates to the manner in which the lunatic had been treated, is, in the main, correct. As soon as my attention was called to it (about August last), I directed the Attorney General to take immediate steps for her liberation, and to make inquiry also into the facts of the case. The result was that the lunatic was liberated in a few days. She has been since at liberty, and I am informed is at present quiet and harmless.

With respect to the conduct of the brother, who had the charge of the lunatic, all that I can say is, that I am informed he is in very poor circumstances, and that he is not very far removed, in point of intellect, from the unfortunate lunatic. On one occasion, also, I am informed, that he was assaulted by the lunatic, and may possibly, therefore, have had some fear of her.

The

The clergyman and the captain of the parish appear to have been much to blame in permitting such a state of things to exist.

The difficulty of providing for the lunatic in this Island, where there is no Lunatic Asylum, and no Poor Law, seems to be their only and very insufficient excuse.

The district in which the lunatic was confined is a remote one, and, as far as I know, no information respecting the treatment of the lunatic had reached any other of the authorities of the Island.

Hearing of this case, and being informed that other cases of a somewhat similar nature have occurred here in former years, and may be actually existing, has made me exceedingly anxious for the immediate commencement of the Lunatic Asylum, and it is only right to say that the Legislature of this Island has appeared to be equally anxious for the same object.

It was, therefore, with great regret that I received your letter of the 15th ultimo, informing me that the Lords Commissioners of Her Majesty's Treasury are not prepared to advance money in respect of that part of the expense of a Lunatic Asylum in this Island, which, with the sanction of Parliament, will be borne by the British Government, inasmuch as Parliament has not yet agreed to any grant for such purpose.

It will probably be in Sir George Grey's recollection that the Commissioners of the Treasury agreed to provide and defray one-half of the cost of the site and erection of the Asylum in this Island, and that this agreement is recited in an Act of Tynwald of 1860, of which I enclose a copy.

There is therefore, I presume, no difficulty on the part of the Treasury, except on the ground stated, that Parliament has not yet voted the money. I thought it right, upon receipt of your letter, to call together the committee of the proposed Lunatic Asylum; and as it appeared to them that the difficulty suggested might be removed, they came to the resolution, which I herewith enclose for the information of Sir George Grey. It seems to carry out the intention expressed in your letter to me of the 6th January last, and I shall be glad if the resolution meets with the approval of the Lords of the Treasury, as I would then at once lay it before the Tynwald Court.

I may add that a desirable site for the Asylum has been found in the neighbourhood of Douglas, on reasonable terms; and if the Lunatic Asylum Committee could at once proceed to make the purchase, and obtain plans and estimates for the building, it would much hasten the completion of that desirable work.

The valuers are proceeding, and, as I am informed, with all practicable speed with the valuation of the Island; but it will be still some months before the valuation will be completed.

I return the statement from the *Liverpool Mercury*, contained in your letter.

I have, &c.

H. Waddington, Esq., &c. &c. &c.

(signed) *Francis Pigott.*

At a Meeting of the Lunatic Asylum Committee, held at Douglas, the 11th October 1862.

Read a Letter from Mr. *Waddington*, dated the 15th ultimo.

Resolved, That his Excellency be respectfully requested to reply to the letter of Mr. Waddington, of the 15th September 1862, and request him to inform Sir George Grey that the committee will be prepared to propose to the Tynwald Court, that the whole sum necessary for the completion of the contract for the land, and the erection of the asylum (or so much of it as may be necessary before the passing of the Act of Parliament), shall be, in the first instance, advanced out of the money at present in the Treasury, under 16 & 17 Vict. c. 107, s. 355, on the understanding that on the meeting of Parliament an Act will be introduced by the Government, providing for the immediate repayment to that fund of so much of the money as the Treasury, under their agreement with the Island, are called upon to pay.

— No. 23. —

The Secretary of the Treasury to Mr. *G. Clive*, M.P.

Sir, Treasury Chambers, 13th November 1862.

With reference to your letter of the 29th ultimo, further relative to the proposed erection of a Lunatic Asylum in the Isle of Man, I am directed by the Lords Commissioners of Her Majesty's Treasury to acquaint you, for the information of Secretary Sir George Grey, that their Lordships, by their Minute of March 1859, engaged to submit a vote to Parliament to defray one-half of the expense of providing a Lunatic Asylum in the Isle of Man; and that the Act of Tynwald, to which the Lieutenant Governor refers as reciting the purport of

that Minute, requires that when plans and estimates for such an Asylum shall have been determined on by the Lieutenant-Governor, with the consent of the Tynwald Court, they shall be submitted to their Lordships, and receive their approval, previously to any contract being made to purchase a site, or to erect and complete the buildings; and my Lords have to observe that as yet no plans or estimates have been laid before them; and that it would also appear that none have been prepared even; and that, while in pursuance of their Minute of March 1859, they will not object, at the proper time, to propose to Parliament to grant such a sum as may be necessary towards the expenses of the Asylum, they must require that plans and full particulars as to the probable cost of the Asylum shall be submitted to them, and meet their approval before they can agree, as requested in the Resolution transmitted by the Lieutenant-Governor, to fix a time for bringing the question before Parliament, or can admit any responsibility for expenditure that may be incurred.

I am, &c.

G. Clive, Esq., M. P. (signed) *F. Peel.*

ISLE OF MAN LUNATIC ASYLUM.

COPY of CORRESPONDENCE between the Treasury and other Departments, on the Question of Proposing to PARLIAMENT a VOTE for One-half the Expense of Providing a LUNATIC ASYLUM in the *Isle of Man*.

(*Mr. Peel.*)

Ordered, by The House of Commons, *to be Printed,*
23 *June* 1864.

428.

Under 8 *oz.*

ISLE OF MAN LUNATIC ASYLUM.

RETURN to an Order of the Honourable The House of Commons, dated 24 June 1864;—*for*,

COPY "of a LETTER from the Lieutenant Governor, dated the 4th day of June 1864, relative to the ISLE of MAN LUNATIC ASYLUM."

Treasury Chambers, 25 June 1864.

F. PEEL.

Mr. *H. Waddington* to Mr. *G. A. Hamilton.*

Sir, Whitehall, 8 June 1864.

I AM directed by Secretary Sir George Grey to transmit to you the enclosed copy of a letter from the Lieutenant Governor of the Isle of Man, urging that the question of defraying the cost of the erection of a Lunatic Asylum for the Isle of Man may again be brought before the House of Commons; and I am to request that you will submit the same to the Lords Commissioners of the Treasury for their consideration, and move their Lordships to favour Sir George Grey with their opinion on the subject.

June 4.

I am, &c.

G. A. Hamilton, Esq. (signed) *H. Waddington.*

The Lieutenant Governor of the Isle of Man to Sir *George Grey.*

Sir, Government House, Isle of Man, 4 June 1864.

I HAVE observed that the vote towards defraying one-half the cost for the erection of a Lunatic Asylum in the Isle of Man, which Mr. Waddington informed me, in his letter of the 14th May last, the Lords Commissioners of Her Majesty's Treasury were prepared to submit to Parliament, in accordance with arrangements entered into with the Insular Legislature, has been rejected by the House of Commons.

I venture to draw your attention to the circumstances under which the Treasury agreed to sanction the payment of half the expense connected with the erection of a Lunatic Asylum in the Island.

After much correspondence, in consequence of representations having been made to the Home Department with reference to the state of the lunatics generally in the Island, both criminal and pauper, the Government being responsible for the proper treatment of the former class of lunatic, Mr. Walpole, at that time Secretary of State, in a letter, dated 23d July 1858, addressed to the Lieutenant Governor of the Isle of Man, renewed a proposition which had first been made by Sir G. C. Lewis, to the effect that, in the event of the Insular Legislature providing, by means of a rate, one-half the amount required for the erection of a Lunatic Asylum, the Government would provide the other moiety. In a letter of the 27th April 1859, the Treasury agreed, upon the above understanding, to submit a vote to Parliament.

An Act of Tynwald, intituled, "An Act to provide an Asylum for Lunatic and Insane Persons," was passed in 1860, and received the Royal Assent the same year.

This Act authorised a rate to be levied upon the proprietors of all lands and other real estates; but before any rate could be levied, it was necessary that a

correct

correct valuation should be made; the cost of making such valuation was provided for by the Act to be paid out of the rate; it is only within the last few weeks that this valuation, which has cost upwards of 1,600 *l.*, has been completed.

Other expenses have also been unavoidably incurred.

Before a vote could be submitted to Parliament, it was necessary that an architect should be employed to prepare plans and estimates for the approval of the Treasury and the Insular Legislature. The power of levying the rate is dependent upon the Treasury providing the one-half.

Taking into consideration that the proposed measure was suggested by two, and approved by three Governments; that upon such suggestion an Act of Tynwald has been passed, and considerable expense already unavoidably incurred; that the necessity for an Asylum is most urgent for the accommodation of both criminal and pauper lunatics; and as there is a sum, as stated by Mr. Peel in his speech on the 30th ult., of about 12,000 *l.* paid annually into the Consolidated Fund from the Surplus Customs Revenue on the Island, I trust the subject may again, if possible, be brought under the consideration of Parliament.

I have &c.
(signed) *Henry B. Loch.*

The Right Hon. Sir G. Grey, Bart., M.P.
&c. &c. &c.

ISLE OF MAN LUNATIC ASYLUM.

COPY of a LETTER from the Lieutenant Governor, dated the 4th June 1864, relative to the ISLE of MAN LUNATIC ASYLUM.

(*Mr. Peel.*)

Ordered, by The House of Commons, *to be Printed,*
28 *June* 1864.

428—I.

Under 1 *oz.*

LUNATIC PAUPERS.

RETURN to an Order of the Honourable The House of Commons, dated 8 May 1863;—*for*,

A RETURN "of the LUNATIC PAUPERS removed to *Ireland* from *Great Britain* since the passing of the Act 24 & 25 Vict. c. 76; together with a Statement, whether in each case of such Removal, a Certificate was produced of the Ability of the Lunatic to undertake the Journey."

Poor Law Board,
15 March 1864.

H. FLEMING,
Secretary.

RETURNS have been received from all the Unions and single Parishes under Boards of Guardians in England and Wales, and it appears that the following is the only instance of a Lunatic Pauper having been removed to Ireland from Great Britain since the passing of the Act 24 and 25 Vict. c. 76.

STOCKPORT UNION.

Thomas Flynn, an imbecile, was removed to Ireland on the 21st March 1862; the Medical Officer examined him, and reported him fit to be removed, and the Justices saw the person so removed, and certified as required by the Act above referred to.

LUNATIC PAUPERS.

RETURN of the LUNATIC PAUPERS removed to *Ireland* from *Great Britain* since the passing of the Act 24 & 25 Vict. c. 76, &c.

(*Lord Claud Hamilton.*)

Ordered, by The House of Commons, *to be Printed,*
16 *March* 1864.

LUNACY (SCOTLAND).

RETURN to an Address of the Honourable The House of Commons, dated 6 June 1864;—*for,*

"RETURNS of the Number of PAUPER IMBECILE or IDIOT CHILDREN visited by the COMMISSIONERS of LUNACY in *Scotland;* distinguishing such as appear from the Commissioners' Reports to be capable of IMPROVEMENT by TRAINING:"

"And, showing the Provision existing for the EDUCATION and TRAINING of IMBECILE and IDIOT CHILDREN in *Scotland,* so far as known to the Commissioners in Lunacy."

(*Sir John Ogilvy.*)

Ordered, by The House of Commons, *to be Printed,*
29 *July* 1864.

SCOTLAND.

RETURN of PAUPER IMBECILE or IDIOT CHILDREN, under 14 Years of Age, visited by the COMMISSIONERS in LUNACY in *Scotland*, distinguishing such as appear from the Commissioners' Reports to be capable of TRAINING; and showing the existing Accommodation in *Scotland* for the EDUCATION and TRAINING of IMBECILE and IDIOT CHILDREN, so far as known to the Commissioners in Lunacy.

I.—RETURN relative to PAUPER IMBECILE or IDIOT CHILDREN visited by the COMMISSIONERS of LUNACY in *Scotland*, &c.

COUNTY.	PARISH.	Date of Visit.	Name of Child.	Sex and Age.		Capability of Improvement by Training.			
				M.	F.	Incapable of Training.	Doubtful.	Promising.	Hopeful.
Aberdeen	Glenmuick	5 Aug. 1863	John Durward	9	–	–	–	–	1
Argyll	Lismore	10 Aug. –	Hector McDonald	13	–	1	–	–	–
	Lismore	11 Aug. –	Mary McInnes	–	10	–	1	–	–
Caithness	Latheron	7 June –	William Clark	12	–	–	1	–	–
Edinburgh	Canongate	9 Jan. 1864	George Carrol	7	–	1	–	–	–
	Cockpen	25 Jan. –	John Bain	12	–	–	–	1	–
Fife	Burntisland	24 Jan. –	David Kinloch	14	–	–	1	–	–
Forfar	Airlie	17 May –	Mary Cuthbert	–	13	–	1	–	–
	Dundee	1 Feb. –	David Napier	13	–	1	–	–	–
	Aberlemno	22 Feb. –	James Anderson	13	–	–	–	–	1
Inverness	Cromdale	10 Aug. 1863	Charles Burgess	13	–	–	–	1	–
Kirkcudbright	Kells	30 Mar. 1864	Margaret Paterson	–	13	–	–	1	–
Lanark	Barony	20 Jan. –	Jane McNameny	–	11	–	–	–	1
	Glasgow	20 Jan. –	Agnes Tolond	–	14	1	–	–	–
Orkney	S. Ronaldshay	10 July 1863	Jessie Flaws	–	13	–	–	1	–
	S. Ronaldshay	10 July –	Helen Flaws	–	11	–	–	1	–
Perth	Fortingall	3 May 1864	John Campbell	14	–	1	–	–	–
	Kincardine	7 April –	Margaret Donaldson	–	13	1	–	–	–
	Little Dunkeld	4 Mar. 1863	Wm. Macfarlane	9	–	–	–	1	–
	Muthill	19 May 1864	Duncan Reid	11	–	–	–	1	–
	Dull	19 Mar. –	John M. Robertson	12	–	1	–	–	–
Ross and Cromarty	Fearn	24 Oct. 1863	John McDonald	13	–	–	–	1	–
	Kintail	5 Oct. –	John Macrae	13	–	1	–	–	–
Roxburgh	Ednam	16 Feb. 1864	Margaret Jeffrey	–	10	–	–	1	–
Stirling	Slamannan	12 Dec. 1862	Hannah McKenzi e	–	2	–	1	–	–
	Slamannan	12 Dec. –	Margaret McKenzie	–	8	1	–	–	–
	Slamannan	12 Dec. –	Susan McKenzie	–	12	1	–	–	–
	Llarbert	11 Dec. –	John Roughead	9	–	–	1	–	–
Sutherland	Lairg	1 June 1863	James McKay	8	–	–	–	1	–
Wigton	Stoneykirk	22 Feb. 1864	Samuel Watt	9	–	–	–	1	–
			TOTAL			10	6	11	3

ABSTRACT.

Number of Children:—		
Males	18	
Females	12	
		30
Of whom—		
Incapable of Training	10	
Doubtful	6	
Promising	11	
Hopeful	3	
		30

Note.—The foregoing Return merely gives the number of Imbecile or Idiot Children intimated by Parochial Boards as Paupers to the General Board of Lunacy, and reported on by the Commissioners, but it fails altogether in conveying even an approximate idea of the number of imbecile or idiot children in Scotland:—

1. Because a large number of imbecile children are not recognised as such until it is found from experience that they have not capacity for the duties of life.
2. Because Parochial Boards do not, as a rule, regard imbecility or idiocy as sufficient reason for considering as a pauper the child of able-bodied parents.
3. Because even when the imbecility or idiocy of a child is admitted as affording a claim to parochial aid, relief is generally granted to the parent without the child's name appearing in the poor roll.

For these reasons imbecile or idiot children, even in indigent families, are not, as a rule, intimated to the Board of Lunacy as paupers, unless they are placed in poor-houses, or sent to training schools. The exceptions to this rule are embraced in the preceding Return.

II.—Existing Accommodation in *Scotland* for the Education and Training of Imbecile and Idiot Children, so far as known to the Commissioners in Lunacy.

In Baldovan Asylum, Dundee, for from 30 to 40 children, according to their status, and the accommodation required for each.

In Larbert Asylum, for from 50 to 80 children, according to their status, and the accommodation required for each.

Crown Office, Edinburgh,
26 July 1864.

And. Murray, Jun.
Crown Agent.

LUNACY (SCOTLAND).

RETURN of the Number of Pauper Imbecile or Idiot Children visited by the Commissioners of Lunacy in *Scotland;* distinguishing such as appear from the Commissioners' Reports to be capable of Improvement by Training; and, showing the Provision existing for the Education and Training of Imbecile and Idiot Children in *Scotland,* so far as known to the Commissioners.

(*Sir John Ogilvy.*)

Ordered, by The House of Commons, *to be Printed,*
29 *July* 1864.

571. *Under* 1 *oz.*

RETURN to an Order of the Honourable The House of Commons, dated 11 February 1864;—*for*,

RETURN "showing the Number of ORDERS, for the REMOVAL of PAUPERS, executed, and the Number of PERSONS REMOVED under such Orders from the PARISHES comprised in the METROPOLIS to other PARISHES in *England* and *Wales*, and also to *Ireland*, during the Years ended the 31st day of December 1862 and the 31st Day of December 1863."

Poor Law Board, 21 June 1864.

H. FLEMING, Secretary.

RETURN showing the Number of ORDERS, for the REMOVAL of PAUPERS, executed, and the Number of PERSONS REMOVED under such Orders from the PARISHES comprised in the METROPOLIS to other PARISHES in *England* and *Wales*, and also to *Ireland*, during the Years ended the 31st Day of December 1861 and the 31st Day of December 1863.

YEARS ended 31st December	Number of Orders executed for the Removal of Paupers from the Metropolitan Parishes to other Parishes in England or Wales, distinguishing the Orders of Removal to Parishes within the Metropolis from those to Parishes without.		Number of Persons Removed under Orders from the Metropolitan Parishes to other Parishes in England or Wales, distinguishing those Removed to Parishes within the Metropolis from those removed to Parishes without.		Number of Orders Executed for the removal of Paupers to Ireland.	Number of Persons Removed, under Orders to Ireland.
	Within the Metropolis.	Without the Metropolis.	Within the Metropolis.	Without the Metropolis.		
1861 - - -	1,535	901	3,206	1,881	339	546
1863 - - -	1,244	832	2,415	1,757	251	409

REMOVAL OF PAUPERS.

RETURN showing the Number of Orders, for the Removal of Paurers, executed, and the Number of Persons Removed under such Orders from the Parishes comprised in the Metropolis to other Parishes in *England* and *Wales*, and also to *Ireland*, during the Years ended 31 December 1861 and 31 December 1863.

(*Mr. Villiers.*)

Ordered, by The House of Commons, *to be Printed*,
22 *June* 1864.

421.

POOR REMOVAL.

RETURN to an Order of the Honourable The House of Commons, dated 17 March 1864;—*for*,

NOMINAL RETURN "of DESTITUTE POOR Removed from *England* and *Scotland* to *Ireland*, from the 1st day of December 1862 to the 1st day of December 1863; the PORTS in *England* and *Scotland* from which, and the PORT in *Ireland* to which, each such Person was Removed; also, as far as possible, the Number of YEARS each such Person had resided in *England* or *Scotland* respectively; and the Cause or Authority for and Date of each Removal, according to the following Form:—

COUNTY and UNION.	NAME.	Port of Departure.	Port of Arrival.	Years of Residence in England or Scotland.	Cause or Authority for Removal.	Date of Removal.
Durham: Hartlepool -	Catherine Campbell	Liverpool -	Dundalk -	About 70 years	Magistrate's Order.	5 August 1861.

Poor Law Board, Whitehall, 13 July 1864.

C. GILPIN.

(*Sir Hervey Bruce.*)

Ordered, by The House of Commons, *to be Printed*, 15 *July* 1864.

RETURN of DESTITUTE POOR Removed from *England* to *Ireland*, from the 1st day of December 1862 to the 1st day of December 1863; the Ports in *England* from which, and the Port in *Ireland* to which, each such Person was removed; also, as far as possible, the Number of Years each such Person had resided in *England*; and the Cause or Authority for and Date of each Removal.

COUNTY and UNION.	NAME.	Port of Departure.	Port of Arrival.	Years of Residence in England or Scotland.	Cause or Authority for Removal.	Date of Removal.
ENGLAND:						
CHESTER:						
Stockport	Ann Merriman	Holyhead	Dublin	6 months	Magistrate's order.	11 Feb. 1863
	Maria Flynn and child	ditto	ditto	7 months	ditto	20 Mar. –
	Ann Leonard	ditto	ditto	20 years	ditto	20 Mar. –
	Patrick Meakin and 2 children.	ditto	ditto	20 years	ditto	23 May –
	Ann Flynn and child	ditto	ditto	6 years	ditto	12 June –
	Julia Shea	ditto	ditto	6 months	ditto	17 June –
	Catherine Mulraney	ditto	ditto	2 years	ditto	30 July –
	Catherine Lawless	ditto	ditto	18 years	ditto	5 Aug. –
	Sarah O'Brian	ditto	ditto	10 years	ditto	27 Aug. –
	Bridget Hones	ditto	ditto	2 years	ditto	27 Aug. –
	Margaret Giblin	ditto	ditto	3 years	ditto	16 Oct. –
DEVON:						
East Stonehouse	John Quinn	Plymouth	Cork	2 months	Magistrate's order.	11 Dec. 1862
	Judith Cleary	ditto	ditto	2 months	ditto	11 Dec. –
	Patrick Inglis	ditto	Dublin	1 month	ditto	5 Feb. 1863
	Eliza New	ditto	ditto	6 months	ditto	20 April –
	Mary Kelly	ditto	ditto	2 months	ditto	20 April –
	Ellen Ford	ditto	Cork	1 year	ditto	30 May –
	Donald Newling	ditto	ditto	1 month	ditto	10 July –
	Ellen Hamilton	ditto	ditto	1 month	ditto	10 July –
	John M'Mahon	ditto	ditto	4 months	ditto	10 July –
	Eliza Cranston	ditto	ditto	6 months	ditto	10 July –
	Margaret Curry	ditto	ditto	3 months	ditto	4 Sept. –
Plymouth Incorporation.	F. M'Carthy, wife, and 3 children.	Plymouth	Cork	7 years	Magistrate's order.	6 Dec. 1862
	Ellen Welch and 3 children	ditto	Dublin	13 years	ditto	19 Dec. –
	Anne Dunne	ditto	ditto	4 years	ditto	5 Jan. 1863
	John Brady	ditto	ditto	7 months	ditto	5 Jan. –
	Mary Cochlin	ditto	Cork	12 months	ditto	10 Jan. –
	John Mulvey	ditto	Dublin	14 years	ditto	12 Jan. –
	Charles Moran	ditto	ditto	15 years	ditto	12 Jan. –
	Patrick Duffey	ditto	Belfast	8 years	ditto	16 Jan. –
	Denis Hogan	ditto	Waterford	12 years	ditto	4 June –
	Bridget Hanney	ditto	ditto	8 months	ditto	24 June –
	Timothy Shanahan	ditto	Cork	10 years	ditto	25 June –
	William O'Brien	ditto	Dublin	28 years	ditto	19 Feb. –
	John Donovan	ditto	Cork	9 years	ditto	5 Mar. –
	James M'Kenna	ditto	Dublin	16 years	ditto	23 Mar. –
	William Rutledge	ditto	ditto	14 years	ditto	23 Mar. –
	Lawrence Ryan	ditto	Cork	1 month	ditto	23 Mar. –
	William Gillen	ditto	Belfast	17 years	ditto	23 Mar. –
	William Huyett, wife, and child.	ditto	Cork	5 weeks	ditto	26 Mar. –
	Johanna Lehay	ditto	Waterford	6 years	ditto	23 July –
	Patrick M'Koone	ditto	Belfast	10 years	ditto	16 Jan. –
DURHAM:						
Gateshead	Margaret Reay (with 3 of her children).	Liverpool	Dundalk	2 years in England, and about 20 years in Scotland.	Magistrate's order.	31 July 1863

COUNTY and UNION.	NAME.	Port of Departure.	Port of Arrival.	Years of Residence in England or Scotland.	Cause or Authority for Removal.	Date of Removal.
DURHAM—*continued.*						
Stockton - -	The Clerk to the Guardians is unable to furnish the information required in this return in consequence of the orders of removal having been either mislaid or lost by the relieving officer.					
Sunderland (*a*) -	Margaret Carr - -	Whitehaven -	Belfast - -	3 years -	Magistrate's order.	16 Jan. 1863
	Sarah M'Manus - -	ditto - -	Dublin - -	16 years -	ditto -	18 May –
	Julia Gorman - -	ditto - -	ditto - -	12 years -	ditto -	18 May –
	Michael Conboy - -	Silloth - -	ditto - -	1 year -	ditto -	9 Sept. –
ESSEX:						
West Ham - -	Elizabeth M'Kenan - -	Holyhead -	King's Town, Ireland, South Dublin Union.	Few months only in England.	Justice's order.	24 July 1863
HUNTINGDON:						
Huntingdon - -	Mary Kilboyle and 4 children.	Liverpool -	Dublin - -	8 years -	Magistrate's order.	11 Feb. 1863
	Margaret Green and 5 children.	ditto - -	ditto - -	8 years -	ditto -	11 Feb. –
KENT:						
Greenwich - -	Bridget Kennedy - -	London - -	Waterford -	3 weeks	Order of Magistrate.	1 April 1863
	Hannah Brodrich - -	ditto - -	Cork - -	2 years -	ditto -	8 July –
	John Neal, wife, and 4 children.	ditto - -	ditto - -	1½ year -	ditto -	5 Feb. –
	Margaret Buckley and 1 child.	ditto - -	ditto - -	Not known	ditto -	6 Dec. 1862
	Mary Banks - - -	ditto - -	Limerick -	2 years -	ditto -	23 Jan. 1863
	Dennis Driscoll - -	ditto - -	Cork - -	8 years -	ditto -	1 Mar. –
	Patrick Calaghan - -	ditto - -	Dublin - -	5 years -	ditto -	20 Dec. 1862
	Ellen Hurley - - -	ditto - -	Cork - -	2 years -	ditto -	15 Dec. –
	Patrick Quinlan - -	ditto - -	Limerick -	5 years -	ditto -	22 May 1863
	Elizabeth Quinlan - -	ditto - -	ditto - -	5 years -	ditto -	22 May –
	Mary Driscoll - -	ditto - -	Cork - -	7 years -	ditto -	10 June –
	Jeremiah Maloney - -	ditto - -	ditto - -	7 years -	ditto -	28 Aug. –
	Mary Hunt - - - -	ditto - -	ditto - -	5 years -	ditto -	26 Sept. –
	Margaret Farrell and 4 children.	ditto - -	Limerick -	11 years -	ditto -	9 Nov. –
Lewisham - -	Robert Waddle, Mary his wife, and 2 children, Ann and David.	London - -	Belfast - -	11 years in England.	Want of employment.	27 Jan. 1863
Medway - -	Michael Brett - -	Gravesend -	Dublin - -	6 months	Order of Justices.	14 Nov. 1863
LANCASTER:						
Ashton-under-Lyne -	Robert Wilson, wife, and 5 children.	Liverpool -	Belfast - -	Less than 1 year.	Magistrate's order.	28 Sept. 1863
Bolton - - -	Margaret Brown and 2 children.	Liverpool -	Belfast - -	- -	Magistrate's order.	21 Mar. 1863
	Jane Hynds and child -	ditto - -	ditto - -	- -	ditto -	13 Aug. –
Bury - - -	Michael Harpin - -	Liverpool -	Dublin - -	11 years -	Order of Magistrates.	10 Feb. 1863
	Mary Harpin - - -	ditto - -	ditto - -	11 years -	ditto -	10 Feb. –
	Matthew Harpin - -	ditto - -	ditto - -	11 years -	ditto -	10 Feb. –
	James Harpin - -	ditto - -	ditto - -	11 years -	ditto -	10 Feb. –
	John Harpin - - -	ditto - -	ditto - -	8 years -	ditto -	10 Feb. –
	Michael Harpin - -	ditto - -	ditto - -	5 years -	ditto -	10 Feb. –
	Patrick Kelly - - -	ditto - -	ditto - -	3 years -	ditto -	28 May –
	Bridget Kelly - -	ditto - -	ditto - -	3 years -	ditto -	28 May –
	Patrick Kelly - -	ditto - -	ditto - -	3 years -	ditto -	28 May –
	Michael Kelly - -	ditto - -	ditto - -	3 years -	ditto -	28 May –

(*a*) All paupers removed from this union are delivered at the workhouse of the parish to which they are ordered to be removed.

COUNTY and UNION.	NAME.	Port of Departure.	Port of Arrival.	Years of Residence in England or Scotland.	Cause or Authority for Removal.	Date of Removal.
LANCASTER—*continued.*						
Haslingden	Michael Gavin	Liverpool	Dublin	Not known	Magistrate's order.	5 Feb. 1863
	Hannah Hough	ditto	ditto	ditto	ditto	5 Feb. –
	Bridget Conway	ditto	ditto	ditto	ditto	11 Mar. –
	Patrick Connally	ditto	ditto	ditto	ditto	11 Mar. –
	James Drummond and wife	Fleetwood	Belfast	ditto	ditto	18 May –
	William Reid	Liverpool	Dublin	ditto	ditto	– July –
Lancaster	Patrick Cannon	Liverpool	Dublin	5 years	Justice's order.	27 Mar. 1863
	Mary Cannon	ditto	ditto	5 years	ditto	27 Mar. –
	Mary Cannon	ditto	ditto	5 years	ditto	27 Mar. –
	Patrick Cannon	ditto	ditto	5 years	ditto	27 Mar. –
	Bridget Cannon	ditto	ditto	5 years	ditto	27 Mar. –
	Patrick Salmon	ditto	ditto	1 year	ditto	27 Mar. –
	Jane Salmon	ditto	ditto	1 year	ditto	27 Mar. –
	Honora Salmon	ditto	ditto	1 year	ditto	27 Mar. –
	John Salmon	ditto	ditto	1 year	ditto	27 Mar. –
	Mary Salmon	ditto	ditto	1 year	ditto	27 Mar. –
	Margaret Connor	ditto	ditto	1 year	ditto	27 Mar. –
Leigh	Honor Haggins	Liverpool	Dublin	14 years	Order of Justices.	31 Aug. 1863
Oldham	Bridget Kearns and Thomas Kearns.	Holyhead	Dublin	12 years	Order of Justices.	10 Dec. 1862
	Bernard M'Dermott	ditto	ditto	18 years	ditto	12 May 1863
	John Heyes	ditto	ditto	12 years	ditto	10 Dec. 1862
	Winifred Kelly	ditto	ditto	15 months	ditto	12 May 1863
	Mary Ann Woodley	ditto	ditto	9 years	ditto	10 Dec. 1862
	Peter Fallan	ditto	ditto	18 years	ditto	12 May 1863
	John Shocknesey	ditto	ditto	1 year	ditto	10 Dec. 1862
	John Cawley	ditto	ditto	2 years	ditto	10 Dec. –
	Ann Cawley	ditto	ditto	2 years	ditto	10 Dec. –
	Mary Cawley	ditto	ditto	2 years	ditto	10 Dec. –
	Margaret Paton	ditto	ditto	2 years	ditto	10 Dec. –
	John Connor	ditto	ditto	2 years	ditto	12 May 1863
	Mary Maid	ditto	ditto	16 years	ditto	12 May –
	Ann Maid	ditto	ditto	16 years	ditto	12 May –
	Nicholas Maid	ditto	ditto	16 years	ditto	12 May –
	Thomas Maid	ditto	ditto	16 years	ditto	12 May –
	James Maid	ditto	ditto	16 years	ditto	12 May –
Preston	Ellen O'Neill and child	Fleetwood	Belfast	6 months	Magistrate's order.	13 Feb. 1863
	Mary M'Wiggans	ditto	ditto	6 years	ditto	13 Feb. –
	Hugh Lawless	ditto	Dundalk	8 years	ditto	13 Feb. –
	Mary M'Culloch and 2 children.	ditto	Belfast	3 weeks	ditto	25 April –
	Alice Murphy and 2 children.	ditto	ditto	31 years	ditto	25 April –
	Mary Williams	ditto	ditto	10 months	ditto	25 April –
	Hannah M'Feenay	Liverpool	Dublin	14 weeks	ditto	29 April –
	Thomas Connor	ditto	Waterford	8 months	ditto	10 May –
	Catherine Thomas	ditto	ditto	13 years	ditto	13 May –
	Patrick Barrett	ditto	ditto	6 years	ditto	10 May –
	Edward Donnaghey	Fleetwood	Belfast	3 months	ditto	12 June –
	Catherine Daley	ditto	ditto	9 months	ditto	12 June –
	John M'Cue	ditto	ditto	2 years	ditto	18 July –
	Catherine Heeley and 2 children.	Liverpool	Dublin	1 year	ditto	8 Aug. –
	Thomas Sullivan and wife	ditto	Cork	3 years	ditto	10 Aug. –
	Anne Fullertin	ditto	Dundalk	10 years	ditto	24 Oct. –
	Eliza O'Neill and 1 child	Fleetwood	Belfast	2 years	ditto	24 Oct. –
	Catherine Bigley	ditto	ditto	46 years	ditto	26 Oct. –
	Catherine Marley	Liverpool	Dublin	1 year	ditto	27 Oct. –
	Bridget Kelly	ditto	ditto	6 months	ditto	17 Nov. –
	Elizabeth M'Allister	Fleetwood	Belfast	1 year	ditto	18 July –
	Bridget Brown	Liverpool	Dublin	6 months	ditto	27 Nov. –
	Catherine O'Brien	Holyhead	ditto	3 years	ditto	26 Oct. –

COUNTY and UNION.	NAME.	Port of Departure.	Port of Arrival.	Years of Residence in England or Scotland.	Cause or Authority for Removal.	Date of Removal.
LANCASTER—*continued.*						
Rochdale - -	Catherine Clinton (wife) and 2 children.	Liverpool -	Dublin - -	Not known	Chargeability and Justices' orders.	30 April 1863
	William Ford - - -	ditto - -	ditto - -	ditto -	ditto -	30 April –
	Mary Kelly and 2 children	ditto - -	ditto - -	ditto -	ditto -	30 April –
	Mary Cloonan - -	Holyhead -	ditto - -	ditto -	ditto -	6 May –
	Ann Kelly - - -	ditto - -	ditto - -	ditto -	ditto -	6 May –
	Michael Howley - -	ditto - -	ditto - -	ditto -	ditto -	6 May –
	Michael Rafferty - -	ditto - -	ditto - -	ditto -	ditto -	6 May –
Salford - - -	Margaret Johnson - -	Holyhead -	Kingstown -	1 year -	Magistrate's order.	17 June 1863
	Mary Connor - - -	Liverpool -	Waterford -	2 weeks	ditto -	27 June –
	Bridget Flannagan - -	ditto - -	Dublin - -	1½ year	ditto -	10 Oct. –
Ulverstone - -	Thomas M'Gucken, Bridget his wife, Thomas (aged 12) and Henry (aged 3), their children.	Lancaster -	Belfast - -	About 2½ years.	Magistrate's order.	30 Dec. 1862
Warrington - -	Mary M'Carthy - -	Liverpool -	Cork - -	27 years -	Magistrate's order.	29 Dec. 1862
	Ellen M'Carthy - -	ditto - -	ditto - -	Born in England.	ditto -	29 Dec. –
	Henry Murphy - -	ditto - -	Dublin - -	3 years -	ditto -	8 June 1863
	Jane Murphy - - -	ditto - -	ditto - -	3 years -	ditto -	8 June –
	Ann Gandley - - -	ditto - -	ditto - -	15 years -	ditto -	8 June –
	James Gandley - -	ditto - -	ditto - -	Born in England.	ditto -	8 June –
	Bridget Reynolds - -	ditto - -	ditto - -	14 months	ditto -	8 June –
	Patrick Kelly - - -	ditto - -	ditto - -	3 weeks	ditto	22 June –
	Ann Bond - - -	ditto - -	ditto - -	15 years -	ditto -	22 June –
	Thomas Bond - - -	ditto - -	ditto - -	Born in England.	ditto -	22 June –
	Mary Bond - - -	ditto - -	ditto - -	ditto -	ditto -	22 June –
	Johanna Bond - -	ditto - -	ditto - -	ditto -	ditto -	22 June –
	Peter Bond - - -	ditto - -	ditto - -	ditto -	ditto -	22 June –
	Ann Bond - - -	ditto - -	ditto - -	ditto -	ditto -	22 June –
	Mary Gillighan - -	ditto - -	ditto - -	2 years & 6 months.	ditto -	22 June –
West Derby - -	Peter Mooney - -	Liverpool -	Dublin - -	Not known	Magistrate's order.	17 April 1863
	Thomas Brannan - -	ditto - -	ditto - -	ditto -	ditto -	17 April –
	Ann Kiernan - - -	ditto - -	Dundalk -	ditto -	ditto -	17 May –
	Patrick Mylett - -	ditto - -	ditto - -	ditto -	ditto -	17 May –
	John Welsh - - -	ditto - -	Dublin - -	ditto -	ditto -	18 May –
	Elizabeth Molloy - -	ditto - -	Wexford -	ditto -	ditto -	19 May –
	Jane M'Glin and child -	ditto - -	Limerick -	ditto -	ditto -	28 July –
	Catherine Smith - -	ditto - -	Dublin - -	ditto -	ditto -	25 July –
	Patrick Kelly - - -	ditto - -	Waterford -	ditto -	ditto -	27 July –
	John Macdonald, wife, and 3 children.	ditto - -	Dublin - -	ditto -	ditto -	25 July –
	Thomas Coole - -	ditto - -	Dublin (escaped).	ditto -	ditto -	25 July –
	Catherine Sloane - -	ditto -	She was conveyed to her ultimate place of destination, viz., Kilkeel.	ditto -	ditto -	8 Dec. –
MIDDLESEX:						
Brentford - -	John Lyons - - -	London - -	Cork - -	3 months	Magistrate's order.	6 Dec. 1862
	John Learey - - -	ditto - -	ditto - -	9 months	ditto -	13 Dec. –
	Michael Martin, wife, and 1 child.	ditto - -	Limerick -	2 years -	ditto -	20 Dec. –
	Mary Keogh and 1 child -	ditto - -	Waterford -	4 months	ditto -	26 Sept. 1863
	George Mabury, wife, and 1 child.	ditto - -	Cork - -	2 years -	ditto -	3 Oct. –
	Thomas Gorman - -	ditto - -	Limerick -	18 months	ditto -	24 Oct. –
	Dennis O'Keefe, wife, and 1 child.	ditto - -	Cork - -	10 months	ditto -	14 Nov. –

COUNTY and UNION.	NAME.	Port of Departure.	Port of Arrival.	Years of Residence in England or Scotland.	Cause or Authority for Removal.	Date of Removal.
MIDDLESEX—*continued.*						
Chelsea (Parish)	Thomas Haley	London	Tralee	8 months	Magistrate's order.	8 Jan. 1863
	Mary Duhig	ditto	Limerick	2 years	ditto	23 April –
Clerkenwell (Parish)	Thomas M'Dermott	London	That nearest to Clones, in the county of Monaghan.	Not known	Magistrate's order.	25 Sept. 1863
St. George, Hanover-square (Parish).	Mary Ann Bohanna	London	Dublin	3 months	Magistrate's order.	2 Dec. 1862
	Maria Jackson and child	ditto	ditto	4 years	ditto	3 Mar. 1863
	David Callan and son	ditto	Limerick	7 months	ditto	31 Mar. –
	James Fitzgerald	ditto	ditto	1 month	ditto	14 April –
	James Manning	ditto	Galway	2 years	ditto	14 April –
	Thomas Mullins	ditto	Limerick	2 years	ditto	5 May –
	John Geary	ditto	Dublin	3 months	ditto	25 May –
	Johanna Cagney and child	ditto	Limerick	2 weeks	ditto	23 June –
	John Evans	ditto	Waterford	26 years	ditto	28 July –
	Mary Smith	ditto	Limerick	9 months	ditto	15 Sept. –
	Mary Condon	ditto	Cork	3 years	ditto	7 Oct. –
	Honora Fide and child	ditto	Limerick	3 years	ditto	4 Nov. –
	Ann Thornton	ditto	ditto	7 years	ditto	24 Nov. –
St. George-in-the-East (Parish).	Dennis Crolly	London	Limerick	Unknown	Magistrate's order.	17 Dec. 1862
	Mary Billow and child	ditto	Cork	ditto	ditto	17 Dec. –
	John Crowley	ditto	ditto	ditto	ditto	16 Jan. 1863
	John Geaney and wife	ditto	Limerick	ditto	ditto	4 Mar. –
	Edward Kaine	ditto	Waterford	ditto	ditto	11 Mar. –
	Patrick M'Dermott	ditto	Belfast	ditto	ditto	18 Mar. –
	Timothy Connelly	ditto	Cork	ditto	ditto	8 April –
	Ellen Hogan	ditto	ditto	ditto	ditto	6 May –
	Jane O'Hora	ditto	Belfast	ditto	ditto	13 May –
	Mary Shea and 4 children	ditto	Dublin	ditto	ditto	8 July –
	Philip Brown and 3 children.	ditto	Waterford	ditto	ditto	8 July –
	Daniel Shea, wife, and 2 children.	ditto	Limerick	ditto	ditto	29 July –
	Mary Mulqueeney	ditto	Cork	ditto	ditto	5 Aug. –
	Daniel Denny and wife	ditto	ditto	ditto	ditto	19 Aug. –
	Mary Santry	ditto	ditto	ditto	ditto	19 Aug. –
	Mary Smith	ditto	ditto	ditto	ditto	19 Aug. –
	Mary Turner	ditto	ditto	ditto	ditto	11 Nov. –
	Mary Brown	ditto	Waterford	ditto	ditto	11 Nov. –
Hackney	Maria Leary and 1 child	London	Cork	11 years	Magistrate's order.	1 Sept. 1863
	Julia Doyle	ditto	Limerick	Not known	ditto	28 Sept. –
	Julia Sweeney	ditto	Cork	About 6 weeks.	ditto	25 Nov. –
Holborn	Elizabeth Ann Curtis and 2 children (Mary and Emily).	London	Dublin	7 years	Magistrate's order.	5 Dec. 1862
	Frances Cashman	ditto	ditto	19 years	ditto	6 Mar. 1863
	John Lavery	ditto	Limerick	2 years	ditto	7 April –
	Bridget Mayer	ditto	Waterford	6 months	ditto	7 April –
	Richard Wright	ditto	Limerick	1 year	ditto	14 July –
	Michael Burke	ditto	ditto	35 years	ditto	5 Aug. –
	Johanna Reardon	ditto	Cork	4 months	ditto	7 Oct. –
	Mary Sullivan and child (Patrick).	ditto	ditto	Not known	ditto	25 Nov. –

COUNTY and UNION.	NAME.	Port of Departure.	Port of Arrival.	Years of Residence in England or Scotland.	Cause or Authority for Removal.	Date of Removal.
MIDDLESEX—*continued.*						
Islington, St. Mary (Parish).	Ellen Sullivan	London	Cork	About 5 months.	Magistrate's order.	4 Mar. 1863
James, St., Westminster (Parish).	Michael Cavanagh	London	Cork	2 years	Magistrate's order.	29 Jan. 1863
	Jane Davitt and bastard child.	ditto	Waterford	3½ years	ditto	11 Feb. –
	Hannah Brownlee and 2 children.	ditto	Dublin	5 years	ditto	18 Feb. –
	Mary Ann M'Cann and bastard child.	ditto	Limerick	5 months	ditto	8 April –
	Henry Grady	ditto	Cork	2 years	ditto	30 July –
	Ellen Mason	ditto	ditto	25 years	ditto	3 Sept. –
	Thomas Connor	ditto	Dublin	2 months	ditto	12 Sept. –
	Michael Cavanagh	ditto	Cork	1 month	ditto	1 Oct. –
	Mary Ann Williams and daughter.	ditto	ditto	3 months	ditto	8 Oct. –
Kensington, St. Mary Abbotts (Parish).	Eliza Aves	London	Cork	10 months	Magistrate's order.	17 Mar. 1863
	Julia O'Donnell	ditto	ditto	12 months	ditto	17 April –
	Mary Dunn	ditto	Dublin	18 months	ditto	16 May –
	John Ragan	ditto	Cork	Unknown	ditto	26 May –
	William Sullivan	ditto	ditto	ditto	ditto	29 May –
	Ann Cotter	ditto	ditto	ditto	ditto	30 June –
	Michael Devine	ditto	ditto	14 days	ditto	7 July –
	John Welch	ditto	ditto	Unknown	ditto	21 July –
	Thomas Bailey	ditto	ditto	ditto	ditto	28 July –
	Enon Noonan	ditto	ditto	3 months	ditto	28 July –
	Patrick Buckley	ditto	ditto	Unknown	ditto	4 Aug. –
	Mary Bryan	ditto	ditto	3 months	ditto	11 Nov. –
	Joanna Barry	ditto	ditto	7 months	ditto	3 Nov. –
	John Keefe	ditto	ditto	2 months	ditto	17 Nov. –
	Cornelius Denny	ditto	ditto	6 months	ditto	25 Nov. –
London (City)	Christopher Dwyer	London	Dublin	Less than 3 years.	Magistrate's order.	17 Jan. 1863
	Mary Sheedy and 4 children	ditto	Bruff	Less than 3 years.	ditto	22 Aug. –
	Ellen M'Carthy and 1 child	ditto	Fermoy	Less than 3 years.	ditto	5 Sept. –
	Catherine Ray and 1 child	ditto	Rathkeale	Less than 3 years.	ditto	12 Sept. –
London (West)	Catherine Strong and child	London	Drogheda	Not known	Magistrate's order.	– Jan. 1863
	Margaret Kenton and child	ditto	Waterford	ditto	ditto	– Feb. –
	Margaret Burns	ditto	Limerick	ditto	ditto	– July –
	Mary Macarthy and 2 children.	ditto	Cork	ditto	ditto	– Aug. –
Luke, St. (Parish)	Samuel Tibbey	London	Belfast	22 years	Magistrate's order.	17 Dec. 1862
	Joseph Horton	ditto	Cork	10 months	ditto	21 Jan. 1863
	Elizabeth Horton	ditto	ditto	10 months	ditto	21 Jan. –
	Catherine Horton	ditto	ditto	10 months	ditto	21 Jan. –
	Ellen Hurling	ditto	ditto	4 months	ditto	25 Feb. –
	Catherine Flemming	ditto	Limerick	6 months	ditto	1 May –
	Catherine Gannivan	ditto	Cork	2 years	ditto	27 May –
	Mary Keefe	ditto	Tralee	1½ year	ditto	2 June –
	Catherine May	ditto	Dublin	6 months	ditto	2 June –
	Mary Riley	ditto	Limerick	28 years	ditto	21 July –
	Elizabeth Maynard	ditto	Tipperary	1 year	ditto	21 July –
	Catherine Maynard	ditto	ditto	1 year	ditto	21 July –
	Bridget Lavery	ditto	Limerick	2 years	ditto	30 July –
	Margaret Looney	ditto	Cork	9 years	ditto	26 Aug. –
	Mary Ann Looney	ditto	ditto	9 years	ditto	26 Aug. –
	John Looney	ditto	ditto	9 years	ditto	26 Aug. –
	Margaret Looney	ditto	ditto	9 years	ditto	26 Aug. –

COUNTY and UNION.	NAME.	Port of Departure.	Port of Arrival.	Years of Residence in England or Scotland.	Cause or Authority for Removal.	Date of Removal.
MIDDLESEX—*continued.*						
Luke, St. (Parish)—*continued.*	Joannah Breen	London	Tipperary	6 months	Magistrate's order.	8 Sept. 1863
	Patrick Breen	ditto	ditto	6 months	ditto	8 Sept. –
	Thomas Brown	ditto	ditto	7 months	ditto	22 Sept. –
	Mary M'Grath	ditto	Cork	13 years	ditto	27 Oct. –
	Bridget Sullivan	ditto	Kerry	10 years	ditto	11 Nov. –
	Mary Sullivan	ditto	ditto	10 years	ditto	11 Nov. –
	Bridget Turner	ditto	Cork	8 months	ditto	18 Nov. –
	Bartholomew Turner	ditto	ditto	8 months	ditto	18 Nov. –
	Ellen Crotty	ditto	Limerick	2 years	ditto	28 Nov. –
	Catherine Tooley	ditto	Cork	9 years	ditto	28 Nov. –
	Catherine Tooley	ditto	ditto	9 years	ditto	28 Nov. –
	Mary Farrell	ditto	Dublin	2 years	ditto	28 Nov. –
	Ellen Farrell	ditto	ditto	2 years	ditto	28 Nov. –
	Francis Farrell	ditto	ditto	2 years	ditto	28 Nov. –
Margaret, St., and St. John, Westminster (Parishes).	John Foley	London	Cork	10 months	Justices' warrant.	18 Mar. 1863
	Patrick Cunliffe	ditto	Dublin	8 months	ditto	20 Mar. –
	Maria Montgomery	ditto	ditto	3 years	ditto	16 June –
	Mary Gwynn	ditto	Cork	2 months	ditto	27 May –
	6 children, viz.:—James, Mary Ann, Robert, Julia, Sarah, and William.					
Martin, St., in-the-Fields (Parish).	Mary A. Evans	London	Cork	Casual residence.	Magistrate's order.	11 Dec. 1862
	Michael Quinlan	ditto	ditto	ditto	ditto	17 Dec. –
	Mary Quinlan (wife)	ditto	ditto	ditto	ditto	17 Dec. –
	Margaret Baldwin	ditto	Waterford	ditto	ditto	30 Dec. –
	James Brien	ditto	Dublin	ditto	ditto	15 May 1863
	Ellen Brien	ditto	Waterford	ditto	ditto	22 May –
	Honora Pollock	ditto	Cork	ditto	ditto	3 June –
	John Pollock (son)	ditto	ditto	ditto	ditto	3 June –
	Thomas Pollock (son)	ditto	ditto	ditto	ditto	3 June –
	James M'Cormack	ditto	Dublin	ditto	ditto	5 June –
	Jeremiah Murphy	ditto	Cork	ditto	ditto	22 June –
	Catherine Quinn	ditto	Limerick	ditto	ditto	28 July –
	Stephen Holland	ditto	Cork	ditto	ditto	6 Oct. –
	Ellen Holland (wife)	ditto	ditto	ditto	ditto	6 Oct. –
	Daniel Holland (son)	ditto	ditto	ditto	ditto	6 Oct. –
	Stephen Holland (son)	ditto	ditto	ditto	ditto	6 Oct. –
	Ellen Holland (daughter)	ditto	ditto	ditto	ditto	6 Oct. –
	Mary A. Heavey	ditto	ditto	ditto	ditto	14 Oct. –
	Mary Quinn	ditto	Waterford	ditto	ditto	21 Oct. –
Marylebone, St. (Parish).	Samuel Grady	London	–	16 years	Order of Justices.	14 Nov. 1862
	James O'Sullivan	ditto	–	7 days	ditto	17 Oct. –
	Honora Murray	ditto	–	11 years	ditto	23 Dec. –
	Daniel Madden	ditto	–	56 years	ditto	23 Dec. –
	Mary Noonhan	ditto	–	3 weeks	ditto	23 Dec. –
	Joannah Hayes	ditto	–	5 months	ditto	23 Jan. 1863
	Mary O'Brien	ditto	–	19 years	ditto	27 Jan. –
	Mary Brophey	ditto	–	9 months	ditto	2 Mar. –
	Henrietta Drynen	ditto	–	12 months	ditto	21 April –
	Michael Savage	ditto	–	10 years	ditto	– June –
Pancras, St. (Parish)	John Murphy, wife, and 2 children.	London	Dublin	3 years and upwards in England.	At own request; Justices' order.	18 Dec. 1862
	Cornelius Schollard, wife, and 2 children.	ditto	Limerick	6 months and upwards in England.	ditto	30 Dec. –
	Dennis Moriarty	ditto	Cork	About 8 months in England.	ditto	1 April 1863
	Ann Sullivan and child	ditto	Dublin	Unknown	ditto	25 May –

COUNTY and UNION.	NAME.	Port of Departure.	Port of Arrival.	Years of Residence in England or Scotland.	Cause or Authority for Removal.	Date of Removal.
MIDDLESEX—*continued.*						
Poplar	Mary Good	London	Cork	-	Magistrate's order.	3 Dec. 1862
	Mary Coveney	ditto	Waterford	-	ditto	28 Jan. 1863
	Michael Cardigan	ditto	Cork	-	ditto	28 Jan. –
	Thomas Lawley	ditto	Limerick	-	ditto	25 Feb. –
	Catherine O'Brien	ditto	Cork	-	ditto	1 April –
	Owen Sullivan	ditto	ditto	-	ditto	1 April –
	Edmund Sullivan	ditto	ditto	-	ditto	8 April –
	Edward Collier	ditto	Belfast	-	ditto	15 April –
	James M'Cullagh	ditto	Londonderry	-	ditto	22 April –
	John M'Donald	ditto	Belfast	-	ditto	22 April –
	Timothy Healy	ditto	Cork	-	ditto	27 May –
	Christopher Leonard	ditto	Dublin	-	ditto	3 June –
	Mary Kelly	ditto	Cork	-	ditto	1 July –
	William Townsend	ditto	ditto	-	ditto	1 July –
	George Bray	ditto	Waterford	-	ditto	8 July –
	John Donovan	ditto	Cork	-	ditto	29 July –
	Elizabeth Lacey	ditto	Dublin	-	ditto	29 July –
	Ann Carmody	ditto	Limerick	-	ditto	29 July –
	D. Shea, wife, and 2 children.	ditto	Cork	-	ditto	12 Aug. –
	John M'Wiggin	ditto	Near Monaghan	-	ditto	9 Sept. –
	Johanna Desmong and 1 child.	ditto	Cork	-	ditto	18 Sept. –
	Jeremiah Hennessey and wife.	ditto	ditto	-	ditto	3 Sept. –
	James M'Elligot	ditto	Limerick	-	ditto	15 Oct. –
	Mary Donovan and 2 children.	ditto	Cork	-	ditto	16 Oct. –
	Daniel Regan	ditto	ditto	-	ditto	28 Oct. –
	James Leeney	ditto	Limerick	-	ditto	28 Oct. –
	Denis Crawley	ditto	Cork	-	ditto	2 Dec. –
	Thomas Murphy	ditto	ditto	-	ditto	2 Dec. –
Stepney	John Sullivan	London	Limerick	2½ years	Magistrate's order.	17 Dec. 1862
	Bridget Henwright	ditto	ditto	3 years	ditto	17 Dec. –
	Honora Donovan	ditto	Cork	20 years	Justice's order.	23 Dec. –
	Mary Keefe	ditto	ditto	3 years	Magistrate's order.	23 Dec. –
	Bridget Welsh	ditto	Waterford	5 months	Justice's order.	4 Feb. 1863
	Mary Scanlon	ditto	Cork	5 months	Magistrate's order.	18 Feb. –
	Johanna Hoolehey	ditto	ditto	1 year	ditto	18 Feb. –
	Mary Grogin	ditto	ditto	8 months	ditto	12 May –
	Ann Hughes	ditto	ditto	41 years	Justice's order.	30 May –
	Thomas M'Carthy	ditto	ditto	18 months	ditto	23 June –
	Mary Riley	ditto	ditto	11 years	Magistrate's order.	18 Aug. –
	Michael Donovan	ditto	ditto	12 months	ditto	18 Aug. –
	John Delany	ditto	Galway	2 years	Justice's order.	14 Oct. –
	Mary Collins	ditto	Cork	6 months	ditto	14 Oct. –
	Mary Ragon	ditto	ditto	14 years	ditto	14 Oct. –
	Catherine Ryan	ditto	ditto	1 year	Magistrate's order.	4 Nov. –
	Honora M'Carthy	ditto	ditto	2 years	ditto	18 Nov. –
	Michael Townshend	ditto	ditto	9 years	ditto	26 Nov. –
	Catherine Lynch	ditto	ditto	2 years	Justice's order.	2 Dec. –
Strand	Mary Ward	London	Limerick	5 months	Magistrate's order.	5 Jan. 1863
	John Barrow	ditto	Cork	6 months	ditto	28 Jan. –
	Mary M'Donald	ditto	Dundalk	19 years	ditto	16 Feb. –
	Bryan Scully	ditto	Dublin	10 years	ditto	11 April –
	Joseph Levey	ditto	ditto	1 month	ditto	13 April –
	Mary Hill	ditto	Cork	4 years	ditto	3 June –
	Kate Casey	ditto	Dublin	5 weeks	ditto	17 June –

No record has been kept relative to this point.

COUNTY and UNION.	NAME.	Port of Departure.	Port of Arrival.	Years of Residence in England or Scotland.	Cause or Authority for Removal.	Date of Removal.
MIDDLESEX—*continued.*						
Strand—*continued* -	Margaret Ryan - -	London -	Cork - -	4 years -	Magistrate's order.	29 Sept. 1863
	John Healey, wife and child.	ditto - -	ditto - -	14 months	ditto -	3 Oct. –
	Patrick Murphy, wife and 5 children.	ditto - -	Limerick -	13 months	ditto -	3 Oct. –
	Ann Butler - - -	ditto - -	Dublin - -	14 years -	ditto -	13 Oct. –
	Mary Linnett - - -	ditto - -	Cork - -	15 months	ditto -	3 Nov. –
Whitechapel - -	Mary Donovan - -	London -	Cork - -	Unknown	Magistrate's order.	4 Dec. 1862
	Mary Ann Ryan and child	ditto - -	Waterford -	ditto -	ditto -	9 Dec. –
	Mary Callaghan - -	ditto - -	Cork - -	ditto -	ditto -	10 Dec. –
	Peter Cummins - -	ditto - -	Dublin - -	ditto -	ditto -	12 Dec. –
	Bridget Fleming - -	ditto - -	Limerick -	ditto -	ditto -	17 Dec. –
	Henry Mullins - -	ditto - -	Dundalk -	25 years -	ditto -	11 Feb. 1863
	Michael Mack and 3 children.	ditto - -	Cork - -	1½ year -	ditto -	4 March –
	Charles Brien - - -	ditto - -	ditto - -	2 months	ditto -	4 March –
	Cornelius Mahony - -	ditto - -	ditto - -	1 year -	ditto -	18 March –
	Sarah Cockran - -	ditto - -	ditto - -	1½ year -	ditto -	25 March –
	John Lawley - - -	ditto - -	Dublin - -	2½ years -	ditto -	20 March –
	Margaret Langdon - -	ditto - -	ditto - -	1 week -	ditto -	3 April –
	James Surridge - -	ditto - -	ditto - -	1 week -	ditto -	3 April –
	Henry Surridge - -	ditto - -	ditto - -	1 week -	ditto -	3 April –
	Mary Surridge - -	ditto - -	ditto - -	1 week -	ditto -	3 April –
	Mary Lynch and 3 children.	ditto - -	Cork - -	2 years -	ditto -	15 April –
	Hannah White - -	ditto - -	Limerick -	10 months	ditto -	22 April –
	Margaret Sullivan - -	ditto - -	ditto - -	2 months	ditto -	7 May –
	John Cullamy - -	ditto - -	ditto - -	8 weeks -	ditto -	22 April –
	John Kingston - -	ditto - -	Cork - -	4 years -	ditto -	10 June –
	Catherine Markhody -	ditto - -	Limerick -	2 months	ditto -	24 June –
	Mary Carmody - -	ditto - -	ditto - -	7 months	ditto -	24 June –
	William Keefe - -	ditto - -	Cork - -	4 months	ditto -	5 July –
	Ellen Larkin and child -	ditto - -	Limerick -	1 year -	ditto -	15 July –
	John Lewis - - -	ditto - -	Cork - -	5 years -	ditto -	15 July –
	Sarah Whaley - -	ditto - -	ditto - -	9 months	ditto -	22 July –
	John Riley - - -	ditto - -	Waterford -	3 months	ditto -	22 July –
	Mary Coleman and 3 children.	ditto - -	Cork - -	3 months	ditto -	12 Aug. –
	Catherine Donovan - -	ditto - -	ditto - -	4 months	ditto -	5 Aug. –
	Mary Ann Pennington -	ditto - -	ditto - -	14 months	ditto -	5 Aug. –
	Mary Welch - - -	ditto - -	ditto - -	2 months	ditto -	26 Aug. –
	Charles Brian - - -	ditto - -	ditto - -	4 months	ditto -	2 Sept. –
	Catherine Mahony and child.	ditto - -	ditto - -	Unknown	ditto -	30 Sept. –
	Margaret Casey - -	ditto - -	ditto - -	ditto -	ditto -	7 Oct. –
	Mary Cronin and 4 children.	ditto - -	ditto - -	19 years -	ditto -	28 Oct. –
	Bartholomew Regan and 3 children.	ditto - -	ditto - -	Unknown	ditto -	21 Oct. –
	Ellen Johnson - -	ditto - -	ditto - -	20 years -	ditto -	21 Oct. –
	Ellen Sullivan - -	ditto - -	ditto - -	6 months	ditto -	– Nov. –
MONMOUTH:						
Chepstow - -	Mary Lee - - -	Newport -	Cork - -	8 months	Want of employment, and consequent destitution.	6 Feb. 1863
	Julia Land - - -	ditto - -	ditto - -	17 months	ditto -	6 Feb. –
NORTHUMBERLAND:						
Berwick-upon-Tweed	Jane Nary - - -	Glasgow -	Dublin - -	3 years -	Magistrate's order.	19 Dec. 1862
Tynemouth - -	Thomas Allen, Mary Allen, and 1 child.	Liverpool -	Dublin - -	15 years -	Magistrate's order.	23 Feb. 1863
	Margaret Murdock - -	ditto - -	ditto - -	6 years -	ditto -	23 Feb. –

COUNTY and UNION.	NAME.	Port of Departure.	Port of Arrival.	Years of Residence in England or Scotland.	Cause or Authority for Removal.	Date of Removal.
SALOP:						
Shrewsbury Incorporation.	None, as regards the Shrewsbury House of Industry itself. There is no control over the parishes, which properly belong either to the assistant overseers, or clerks to the select vestries.					
SOUTHAMPTON:						
New Forest	Ellen Wall	Southampton	Cork	7 years	Magistrate's order.	20 Aug. 1863
Southampton Incorporation.	Honora Healey	Bristol	Cork	11 years	Warrant from Justices.	5 Feb. 1863
	Bridget M'Carthy	Southampton	Dublin	7 years	ditto	4 June –
	Elizabeth Smith	ditto	ditto	6 weeks	ditto	– June.
	Thomas Rooney	Falmouth	ditto	28 years	ditto	– August.
STAFFORD:						
Stoke-upon-Trent	Patrick Ruddy	Liverpool	Dublin	7 years	Magistrate's order.	17 June 1863
SURREY:						
St. Giles, Camberwell	William Hayes	London	Waterford	3 months	Magistrate's order.	9 Dec. 1862
	Ellen Donovan	ditto	Cork	8 months	ditto	23 Dec. –
	Ellen Kallaher	ditto	ditto	2 years	ditto	6 Jan. 1863
	Catherine Sullivan	ditto	ditto	6 months	ditto	4 Feb. –
	Jane Sullivan	ditto	ditto	11 months	ditto	25 Mar. –
	Ellen Connor	ditto	ditto	9 years	ditto	3 June –
	Ellen Wallis	ditto	ditto	6 weeks	ditto	8 Sept. –
	John Driscoll	ditto	ditto	7 months	ditto	8 Oct. –
	Mary Hurley	ditto	ditto	3 years	ditto	16 Nov. –
Kingston	Johanna Chislett and daughter.	Bristol	Cork	2 years	Order of Justices.	– June 1863
St. Olave, Southwark	Mary Shylock	London	Limerick	Unknown	Magistrate's order.	4 Feb. 1863
	Margaret Casey	ditto	Cork	ditto	ditto	4 Feb. –
	Mary Cokeley	ditto	ditto	ditto	ditto	4 Feb. –
	Mary Tierney	ditto	Limerick	ditto	ditto	25 March –
	Julia Crawley	ditto	Waterford	ditto	ditto	9 April –
	Timothy Crawley	ditto	ditto	ditto	ditto	9 April –
	Bridget Crawley	ditto	ditto	ditto	ditto	9 April –
	Cornelius Crawley	ditto	ditto	ditto	ditto	9 April –
	Mary Harrington	ditto	Dublin	ditto	ditto	9 April –
	Wineford Holmes	ditto	Cork	ditto	ditto	9 April –
	Kate Holmes	ditto	ditto	ditto	ditto	9 April –
	Mary Leary	ditto	Limerick	ditto	ditto	9 April –
	Ann Neal	ditto	ditto	ditto	ditto	9 April –
	Agnes Neal	ditto	ditto	ditto	ditto	9 April –
	Rose Ann Moneypenny	ditto	Belfast	ditto	ditto	10 June –
	Mary Leary	ditto	Limerick	ditto	ditto	21 Aug. –
	Dennis Leary	ditto	ditto	ditto	ditto	21 Aug. –
	Catherine Leary	ditto	ditto	ditto	ditto	21 Aug. –
	Patrick Leary	ditto	ditto	ditto	ditto	21 Aug. –
	Mary Murphy	ditto	Cork	ditto	ditto	28 Aug. –
	Johanna Murphy	ditto	ditto	ditto	ditto	28 Aug. –
	Catherine Murphy	ditto	ditto	ditto	ditto	28 Aug. –
	Margaret Crowley	ditto	ditto	ditto	ditto	17 Sept. –
	Mary Crowley	ditto	ditto	ditto	ditto	17 Sept. –
	Mary Shea	ditto	Limerick	ditto	ditto	17 Sept. –
	— Shea (infant)	ditto	ditto	ditto	ditto	17 Sept. –
	Ellen Murphy	ditto	Waterford	ditto	ditto	8 Oct. –
	James Murphy	ditto	ditto	ditto	ditto	8 Oct. –
	Peter Kelley	ditto	Cork	ditto	ditto	15 Oct. –
	Margaret Callaghan	ditto	ditto	ditto	ditto	15 Oct. –
	Patrick Callaghan	ditto	ditto	ditto	ditto	15 Oct. –
Rotherhithe Parish	Sarah Dean	London	Cork	6 months	Magistrate's order.	13 Dec. 1862
	John Lane, wife and 5 children.	ditto	ditto	3 years	ditto	13 Dec. –
	Mary Driscoll and child	ditto	ditto	10 years	ditto	22 Jan. 1863

COUNTY and UNION.	NAME.	Port of Departure.	Port of Arrival.	Years of Residence in England or Scotland.	Cause or Authority for Removal.	Date of Removal.
SURREY—*cont^d.*						
St. Saviour - -	William Rider - -	London -	Cork - -	A few months.	Magistrate's order.	26 Mar. 1863
	Mary Cusick - - -	ditto - -	ditto - -	ditto -	ditto -	26 Feb. –
	Margaret Crowley - -	ditto - -	ditto - -	8 months	ditto -	4 July –
	Daniel Crowley - -	ditto - -	ditto - -	8 months	ditto -	4 July –
Wandsworth and Clapham Union.	George Ivey - - -	London -	Dublin - -	6 months	Magistrate's order.	24 April 1863
	Ellen Ivey - - -	ditto - -	ditto - -	6 months	ditto -	24 April –
	George Ivey - - -	ditto - -	ditto - -	6 months	ditto -	24 April –
WARWICK:						
Birmingham Parish	Sarah Riley - - -	Holyhead -	Dublin - -	7 months	Magistrate's order.	15 Dec. 1862
	Ann Fitzpatrick - -	ditto - -	ditto - -	9 months	ditto -	18 Mar. 1863
	Ellen O'Connor - -	ditto - -	ditto - -	1 year -	ditto -	18 Mar. –
	Mary Ann Young - -	ditto - -	ditto - -	2 years -	ditto -	18 Mar. –
YORK (WEST RIDING);						
Ecclesall Bierlow -	Mary Kelly - - -	Liverpool -	Dublin - -	9 years -	Magistrate's order.	12 Feb. 1863
Huddersfield - -	Mary M'Cann - -	Liverpool -	Dublin -	1½ year -	Order of Justices.	17 Feb. 1863
	James Tearn - - -	Holyhead -	ditto - -	8 weeks -	ditto -	14 Mar. –
Leeds - - -	Patrick Bourke - -	Holyhead -	Dublin - -	9 months	Magistrate's order.	30 Dec. 1862
	Ellen Davy - - -	Liverpool -	Sligo - -	2 years -	ditto -	15 Jan. 1863
	Ann Davy - - -	ditto - -	ditto - -	2 years -	ditto -	15 Jan. –
	Mary Davy - - -	ditto - -	ditto - -	2 years -	ditto -	15 Jan. –
	Bridget Davy - -	ditto - -	ditto - -	2 years -	ditto -	15 Jan. –
	Mary Walsh - - -	Holyhead -	Dublin - -	9 months	ditto -	7 Feb. –
	Catherine Walsh - -	ditto - -	ditto - -	9 months	ditto -	7 Feb. –
	Mary Walsh - - -	ditto - -	ditto - -	9 months	ditto -	7 Feb. –
WALES:						
GLAMORGAN:						
Bridgend and Cowbridge.	Julia Butler, and Kate, her child.	Bristol - -	Cork - -	12 months	Order of Justices.	2 Aug. 1863
Cardiff - - -	Mary Leary - - -	Cardiff - -	Cork - -	11 years -	Justice's order	17 April 1863
	James Stafford - -	ditto - -	ditto - -	3 months	ditto -	17 April –
	Daniel Quinlan - -	ditto - -	ditto - -	8 years -	ditto -	29 May –
	William Mahoney - -	ditto - -	ditto - -	8 years -	ditto -	29 May –
	Denis Crowley - -	ditto - -	ditto - -	5 weeks -	ditto -	29 May –
	William Parker - -	ditto - -	ditto - -	11 weeks -	ditto -	29 May –
	George Fitzgerald - -	ditto - -	ditto - -	4 months	ditto -	7 Aug. –
	Catherine Condon - -	ditto - -	ditto - -	4 weeks -	ditto -	7 Aug. –
	William Landin - -	ditto - -	ditto - -	2 years -	ditto -	7 Aug. –
	Matthew Horrigan - -	ditto - -	ditto - -	1 year -	ditto -	4 Sept. –
	John Lehan - - -	ditto - -	ditto - -	1 year -	ditto -	4 Sept. –
	Edward Tanner, wife and two children.	ditto - -	ditto - -	20 years -	ditto -	4 Sept. –
	Timothy Carrell and wife -	ditto - -	ditto - -	2 years -	ditto -	4 Sept. –
	Bridget Kelly - -	ditto - -	ditto - -	1 year -	ditto -	4 Sept. –
	Jeremiah Sullivan - -	ditto - -	ditto - -	6 months	ditto -	16 Oct. –
	Kate Carroll and child -	ditto - -	ditto - -	3 years -	ditto -	16 Oct. –
	Albert Beeson - -	ditto - -	ditto - -	14 months	ditto -	16 Oct. –
	Catherine Sullivan - -	ditto - -	ditto - -	6 months	ditto -	16 Oct. –
	Charles Canava - -	ditto - -	ditto - -	6 months	ditto -	16 Oct. –
	Morris Noonan - -	ditto - -	ditto - -	6 months	ditto -	16 Oct. –
Swansea - -	Mary Hughes - -	Milford -	Waterford -	14 years -	Order of justices.	21 Feb. 1863

LIST of UNIONS the Returns from which show that no Removals have taken place.

ENGLAND.

BEDFORD.

Ampthill.
Bedford.
Biggleswade.
Leighton Buzzard.
Luton.
Woburn.

BERKS.

Abingdon.
Bradfield.
Cookham.
East Hampstead.
Farringdon.
Hungerford.
Newbury.
Reading.
Wallingford.
Wantage.
Windsor.
Wokingham.

BUCKS.

Amersham.
Aylesbury.
Buckingham.
Eton.
Newport Pagnell.
Winslow.
Wycombe.

CAMBRIDGE.

Cambridge.
Caxton and Arrington.
Chesterton.
Ely.
Linton.
Newmarket.
North Witchford.
Whittlesey.
Wisbeach.

CHESTER.

Altrincham.
Birkenhead.
Boughton, Great.
Chester.
Congleton.
Macclesfield.
Nantwich.
Northwich.
Runcorn.
Wirrall.

CORNWALL.

Austell, St.
Bodmin.
Camelford.
Columb, St., Major.
Falmouth.
Germans, St.
Helston.
Launceston.
Liskeard.
Penzance.
Redruth.
Stratton.
Truro.

CUMBERLAND.

Bootle.
Brampton.
Carlisle.
Cockermouth.
Longtown.
Penrith.
Whitehaven.
Wigton.

DERBY.

Ashbourne.
Bakewell.
Belper.
Chapel-en-le-Frith.
Chesterfield.
Derby.
Glossop.
Hayfield.
Shardlow.

DEVON.

Axminster.
Barnstaple.
Bideford.
Crediton.
Exeter.
Holsworthy.
Honiton.
Kingsbridge.
Newton Abbot.
Okehampton.
Plympton, St. Mary.
South Molton.
Tavistock.
Thomas, St.
Tiverton.
Torrington.
Totnes.

DORSET.

Beaminster.
Blandford.
Bridport.

Dorset—*continued.*

Cerne.
Dorchester.
Poole.
Shaftesbury.
Sherborne.
Sturminster.
Wareham and Purbeck.
Weymouth.
Wimborne and Cranborne.

DURHAM.

Auckland.
Chester-le-Street.
Darlington.
Durham.
Easington.
Hartlepool.
Houghton-le-Spring.
Lanchester.
Sedgefield.
South Shields.
Teesdale.
Weardale.

ESSEX.

Billericay.
Braintree.
Chelmsford.
Colchester.
Dunmow.
Epping.
Halstead.
Lexden and Winstree.
Maldon.
Ongar.
Orsett.
Rochford.
Romford.
Saffron Walden.
Tendring.
Witham.

GLOUCESTER.

Bristol.
Cheltenham.
Chipping Sodbury.
Cirencester.
Clifton.
Dursley.
Gloucester.
Newent.
Northleach.
Stow-on-the-Wold.
Stroud.
Tetbury.
Tewkesbury.
Thornbury.
Westbury-on-Severn.
Wheatenhurst.
Winchcomb.

HEREFORD.

Bromyard.
Dore.
Hereford.
Kington.
Ledbury.
Leominster.
Ross.
Weobley.

HERTS.

Albans, St.
Barnet.
Berkhampstead.
Bishop's Stortford.
Buntingford.
Hatfield.
Hemel Hempstead.
Hertford.
Hitchin.
Royston.
Ware.
Watford.
Welwyn.

HUNTS.

Ive's, St.
Neot's, St.

KENT.

Ashford, East.
Ashford, West.
Blean.
Bridge.
Bromley.
Canterbury.
Cranbrook.
Dartford.
Dover.
Eastry.
Elham.
Faversham.
Gravesend and Milton.
Hollingbourn.
Hoo.
Maidstone.
Malling.
Milton.
North Aylesford.
Romney Marsh.
Seven Oaks.
Sheppey.
Tenterden.
Thanet, Isle of.
Tonbridge.

LANCASTER.

Barton-upon-Irwell.
Blackburn.
Burnley.

Lancaster—*continued.*

Chorley.
Chorlton.
Clitheroe.
Fylde, The.
Garstang.
Caton.
Liverpool.
Manchester.
Ormskirk.
Prescot.
Prestwich.
Todmorden.
Toxteth Park.
Wigan.

LEICESTER.

Ashby-de-la-Zouch.
Barrow-on-Soar.
Billesdon.
Blaby.
Hinckley.
Leicester.
Loughborough.
Lutterworth.
Market Bosworth.
Market Harborough.
Melton Mowbray.

LINCOLN.

Boston.
Bourn.
Caistor.
Gainsborough.
Glanford Brigg.
Grantham.
Holbeach.
Horncastle.
Lincoln.
Louth.
Sleaford.
Spalding.
Spilsby.
Stamford.

MIDDLESEX.

Bethnal Green.
Edmonton.
Fulham.
Giles, St., and St. George.
Hampstead.
Hendon.
London, East.
Mile End Old Town.
Paddington.
Shoreditch.
Staines.
Uxbridge.

MONMOUTH.

Abergavenny.
Bedwellty.
Monmouth.
Newport.
Pontypool.

NORFOLK.

Aylsham.
Blofield.
Depwade.

Norfolk—*continued.*

Docking.
Downham.
Erpingham.
Brinton.
Faith, St.
Flegg, East and West.
Forehoe.
Freebridge Lynn.
Guiltcross.
Henstead.
King's Lynn.
Loddon and Clavering.
Mitford and Launditch.
Norwich.
Swaffham.
Thetford.
Tunstead and Happing.
Walsingham.
Wayland.
Yarmouth, Great.

NORTHAMPTON.

Brackley.
Brixworth.
Daventry.
Hardingstone.
Kettering.
Northampton.
Oundle.
Peterborough.
Potterspury.
Thrapston.
Towcester.
Wellingborough.

NORTHUMBERLAND.

Alnwick.
Belford.
Bellingham.
Castle Ward.
Glendale.
Haltwhistle.
Hexham.
Morpeth.
Newcastle-on-Tyne.
Rothbury.

NOTTINGHAM.

Basford.
Bingham.
East Retford.
Mansfield.
Newark.
Nottingham.
Radford.
Southwell.
Worksop.

OXFORD.

Banbury.
Bicester.
Chipping Norton.
Headington.
Henley.
Oxford.
Thame.
Witney.
Woodstock.

RUTLAND.

Oakham.
Uppingham.

SALOP.

Atcham.
Bridgnorth.
Church Stretton.
Cleobury Mortimer.
Clun.
Drayton.
Ellesmere.
Ludlow.
Madeley.
Newport.
Oswestry.
Shiffnal.
Wellington.
Wem.
Whitchurch.

SOMERSET.

Axbridge.
Bath.
Bedminster.
Bridgewater.
Chard.
Clutton.
Dulverton.
Frome.
Keynsham.
Langport.
Shepton Mallet.
Taunton.
Wellington.
Wells.
Williton.
Wincanton.
Yeovil.

SOUTHAMPTON.

Alresford.
Alton.
Alverstoke.
Andover.
Basingstoke.
Catherington.
Christchurch.
Droxford.
Fareham.
Farnborough.
Fordingbridge.
Hartley Wintney.
Havant.
Headley.
Hursley.
Kingsclere.
Lymington.
Petersfield.
Portsea Island.
Ringwood.
Romsey.
South Stoneham.
Stockbridge.
Whitchurch.
Wight, Isle of.
Winchester.

STAFFORD.

Allstonefield.
Wolstanton and Burslem.
Burton-upon-Trent.

Stafford—*continued.*

Cheadle.
Leek.
Lichfield.
Newcastle-under-Lyme.
Penkridge.
Seisdon.
Stafford.
Stone.
Tamworth.
Uttoxeter.
Wallsall.
West Bromwich.
Wolverhampton.

SUFFOLK.

Blything.
Bosmere and Claydon.
Bury St. Edmunds.
Cosford.
Hartismere.
Hoxne.
Ipswich.
Mildenhall.
Mutford and Lothingland.
Plomesgate.
Risbridge.
Samford.
Stow.
Sudbury.
Thingoe.
Wangford.
Woodbridge.

SURREY.

Ash.
Bermondsey.
Chertsey.
Croydon.
Dorking.
Epsom.
Farnham.
George, St., Southwark.
Godstone.
Guildford.
Hambledon.
Lambeth.
Newington, St. Mary.
Reigate.
Richmond.

SUSSEX.

Arundel.
Battle.
Brighton.
Chailey.
Chichester.
Cuckfield.
Eastbourne.
East Grinstead.
East Preston.
Hailsham.
Hastings.
Horsham.
Lewes.
Midhurst.
Newhaven.
Petworth.
Rye.
Steyning.
Sutton.
Thakeham.

Sussex—*continued.*

Ticehurst.
Uckfield.
Westbourne.
West Firle.
West Hampnett.

WARWICK.

Alcester.
Aston.
Atherstone.
Coventry.
Foleshill.
Meriden.
Nuneaton.
Rugby.
Solihull.
Southam.
Stratford-on-Avon.
Warwick.

WESTMORELAND.

East Ward.
Kendal.
West Ward.

WILTS.

Alderbury.
Amesbury.
Bradford.
Calne.
Chippenham.
Cricklade and Wootton Bassett.
Devizes.
Highworth and Swindon.
Malmesbury.
Marlborough.
Melksham.
Mere.
Pewsey.
Salisbury, City.
Tisbury.
Warminster.
Westbury and Whorwellsdown.
Wilton.

WORCESTER.

Bromsgrove.
Droitwich.
Dudley.

Worcester—*cont^d.*

Evesham.
Kidderminster.
King's Norton.
Martley.
Pershore.
Shipston-on-Stour.
Stourbridge.
Tenbury.
Upton-on-Severn.
Worcester.

YORK, E. R.

Beverley.
Bridlington.
Driffield.
Howden.
Kingston-upon-Hull.
Patrington.
Pocklington.
Sculcoates.
Skirlaugh.
York.

YORK, N. R.

Bainbridge.
Bedale.
Easingwold.
Guisborough.
Helmsley Blackmoor.
Kirkby Moorside.
Leyburn.
Malton.
Northallerton.
Pickering.
Reeth.
Richmond.
Scarborough.
Stokesley.
Thirsk.
Whitby.

YORK, W. R.

Barnsley.
Bradford.
Bierley, North.
Dewsbury.
Doncaster.
Goole.
Halifax.
Hemsworth.
Keighley.
Knaresborough.
Ouseburn, Great.

York, W. R—*cont^d.*

Barwick.
Carlton.
Pateley Bridge.
Penistone.
Pontefract.
Preston, Great.
Ripon.
Rotherham.
Saddleworth.
Sedbergh.
Selby.
Settle.
Sheffield.
Skipton.
Tadcaster.
Thorne.
Wakefield.
Wetherby.
Wharfedale.
Wortley.

WALES.

ANGLESEY.

Anglesey.
Holyhead.

BRECKNOCK.

Brecknock.
Builth.
Crickhowell.
Hay.

CARDIGAN.

Aberaeron.
Aberystwith.
Cardigan.
Lampeter.
Tregaron.

CARMARTHEN.

Carmarthen.
Llanelly.
Llandilo Fawr.
Llandovery.
Newcastle-in-Emlyn.

CARNARVON.

Bangor and Beaumaris.
Carnarvon.
Conway.
Pwllheli.

DENBIGH.

Llanrwst.
Ruthin.
Wrexham.

FLINT.

Asaph, St.
Hawarden.
Holywell.

GLAMORGAN.

Gower.
Merthyr Tydvil.
Neath.

MERIONETH.

Bala.
Corwen.
Dolgelly.
Festiniog.

MONTGOMERY.

Llanfyllin
Machynlleth.
Montgomery and Pool.
Newtown and Llanidloes.

PEMBROKE.

Haverfordwest.
Narberth.
Pembroke.

RADNOR.

Knighton.
Presteigne
Rhayader.

SCOTLAND.

NOMINAL RETURN of DESTITUTE POOR Removed from *Scotland* to *Ireland*, from the 1st day of December 1862 till the 1st day of December 1863; the Ports in *Scotland* from which, and the Ports in *Ireland*, to which, each such Person was Removed; also, as far as possible, the Number of Years each such Person had resided in *Scotland*; and the Cause or Authority for and Date of each Removal.

COUNTY and PARISH.	NAME.	Port of Departure.	Port of Arrival.	Years of Residence in Scotland.	Cause or Authority for Removal.	Date of Removal.
ABERDEEN:						
Aberdeen - -	Margaret Kyle, or M'Lachlan.	Greenock -	Belfast -	About 18 years	Warrant by Sheriff	30 Mar. 1863
ARGYLL:						
Campbeltown -	Catherine Stewart, or M'Michan, and daughter.	Greenock -	Belfast -	About 1 year -	Warrant by Sheriff	18 Mar. 1863
	Thomas M'Kinney -	- ditto -	- ditto -	About 6 weeks	Voluntary, in terms of proviso in 8 & 9 Vict. c. 83, s. 77.	28 Oct. –
AYR:						
Ardrossan - -	Bridget Drain, or Scullion, and 3 children.	Ardrossan -	Belfast -	About 15 years	Warrant by Justices	21 April 1863
Ayr - - -	John Farrell - -	Glasgow -	- ditto -	About 1½ years	Voluntary, in terms of proviso in 8 & 9 Vict. c. 83, s. 77.	16 April –
	Ann Chettick - -	Ardrossan -	- ditto -	About 10 years	- - ditto - -	30 June –
	William Dixon - -	- ditto -	- ditto -	Not known -	- - ditto - -	24 Nov. –
Old Cumnock -	James Brooks - -	Glasgow -	Londonderry	About 15 years	- - ditto - -	17 Oct. –
Dalry - - -	Ann Jane Caven - -	Greenock -	Belfast -	About 9 years -	Warrant by Sheriff	19 Feb. –
	Mary Connelly - -	- ditto -	- ditto -	About 8 years -	- - ditto - -	6 May –
Dundonald - -	Margaret Martin - -	Ardrossan -	- ditto -	- ditto - -	Warrant by Justices	5 May –
Girvan - - -	John Boomer and wife -	- ditto -	- ditto -	About 20 years	- - ditto - -	1 July –
	Sarah Scott - - -	Stranraer -	Larne - -	About 2 years -	Voluntary, in terms of proviso in 8 & 9 Vict. c. 83, s. 77.	28 Oct. –
Kilbride, West -	Bernard O'Rafferty, his wife and 3 children.	Greenock -	Belfast -	About 11 years	Warrant by Sheriff	30 Sept. –
Kilmarnock -	Mary Ann M'Aneary and child.	Ardrossan -	- ditto -	About 3½ years	Voluntary, in terms of proviso in 8 & 9 Vict. c. 83, s. 77.	16 June –
	Martha Corrans - -	- ditto -	- ditto -	About 6 months	- - ditto - -	30 June –
	Ann M'Cormack - -	- ditto -	- ditto -	About 5 years -	Warrant by Justices	5 May –
	Elizabeth Murphy -	- ditto -	- ditto -	About 4½ years	- - ditto - -	5 May –
	Mary Nicholson and 2 children.	- ditto -	- ditto -	About 2½ years	- - ditto - -	5 May –
	William Butler - -	- ditto -	- ditto -	About 10 years	- - ditto - -	5 May –
	Samuel Whiteside -	- ditto -	- ditto -	About 2 years -	- - ditto - -	4 Aug. –
	Alexander Davies, his wife and 2 children.	- ditto -	- ditto -	About 3 years -	- - ditto - -	22 Oct. –
	Widow Allan and child	- ditto -	- ditto -	About 4 years -	- - ditto - -	22 Oct. –
Kilwinning - -	Francis Anderson -	- ditto -	- ditto -	About 3 months	Voluntary, in terms of proviso in 8 & 9 Vict. c. 83, s 77.	26 Jan. –
	Robert Hannigan - -	Greenock -	Londonderry	About 15 years	- - ditto - -	7 April –
	Rose M'Ateen M'Guire	Ardrossan -	Belfast -	About 2 months	- - ditto - -	17 Mar. –
	Robert Dalziel - -	- ditto -	- ditto -	About 2 weeks	- - ditto - -	21 May –
	Margaret Brown Meechan.	- ditto -	- ditto -	About 8 years -	Warrant by Justices	9 Jan. –
	Margaret Brown Watson	- ditto -	- ditto -	About 1 week -	Voluntary, in terms of proviso in 8 & 9 Vict. c. 83, s. 77.	3 July –
	James Higgins - -	Glasgow -	Dublin -	About 4 years -	- - ditto - -	24 Aug. –
	William Hutchison -	Ardrossan -	Belfast -	About 3 months	Warrant by Justices	18 Sept. –
	James Higgins - -	- ditto -	- ditto -	About 2 months	Voluntary, in terms of proviso in 8 & 9 Vict. c. 83, s. 77.	12 Nov. –
Largs - - -	Agnes Houston - -	Greenock -	Londonderry	About 14 years	- - ditto - -	27 Dec. 1862
	John Whale - - -	- ditto -	Dublin -	About 1 year -	- - ditto - -	31 Mar. 1863
Maybole - -	Alexander Floods, his wife and 3 children.	- ditto -	Belfast -	About 20 years	Warrant by Justices	31 Aug. –
Newton-upon-Ayr	Henry Neill, his wife and child.	Ardrossan -	- ditto -	About 8 years -	Voluntary, in terms of proviso in 8 & 9 Vict. c. 83, s. 77.	16 Oct. –
Riccarton - -	Widow Hugh M'Callum and 4 children.	Ardrossan or Glasgow.	- ditto -	About 17 or 18 years.	Warrant by Sheriff	17 June –

COUNTY and PARISH.	NAME.	Port of Departure.	Port of Arrival.	Years of Residence in Scotland.	Cause or Authority for Removal.	Date of Removal.
AYR—*cont^d.*						
St. Quivax	Mrs. Scullion	Ardrossan	Belfast	A few months	Voluntary, in terms of proviso in 8 & 9 Vict. c. 83, s. 77.	19 Dec. 1862
	Thomas Rooney	Glasgow	Sligo	ditto	ditto	30 Jan. 1863
	Mrs. Thomas Rooney	ditto	ditto	ditto	ditto	30 Jan. –
Stevenston	Patrick Hamil, his wife and 4 children.	Ardrossan	Belfast	About 10 years	ditto	10 Jan. –
	Ann Kean, or Tolme	ditto	ditto	Not known	Warrant by Justices	20 April –
	Robert Hamilton, wife, and 2 children.	ditto	ditto	About 12 years	ditto	20 April –
Tarbolton	William Boyd	ditto	ditto	About 40 years	ditto	24 Mar. –
CAITHNESS:						
Latheron	William Ferry	Glasgow	Londonderry	About 8 years	Warrant by Sheriff	4 Nov. 1863
	Ann Ferry	ditto	ditto	About 7 years	ditto	4 Nov. –
	Williamina Ferry	ditto	ditto	About 4 years	ditto	4 Nov. –
DUMBARTON:						
Bonhill	Hugh Docherty	Greenock	Londonderry	About 15 years	Voluntary, in terms of proviso in 8 & 9 Vict. c. 83, s. 77.	16 April 1863
Cardross	Jane Douglas and child	ditto	Belfast	About 2 years	Warrant by Sheriff	13 June –
Dumbarton	Edward Gallacher	ditto	Londonderry	About 6 years	ditto	15 Dec. 1862
	Domnie Gray	ditto	Belfast	About 10 years	Voluntary, in terms of proviso in 8 & 9 Vict. c. 83, s. 77.	8 Feb. 1863
	Mrs. B. Douggan	ditto	ditto	About 20 years	ditto	30 Mar. –
	Dennis Savage	ditto	Sligo	About 30 years	ditto	23 April –
	Mrs. R. Price	ditto	ditto	About 2 years	ditto	8 June –
	Andrew Gordon	ditto	Londonderry	About 12 years	ditto	14 Nov. –
	Margaret O'Harra	ditto	Sligo	About 13 years	Warrant by Sheriff	17 Nov. –
	Elizabeth Slaven	ditto	Londonderry	About 7 years	Voluntary, in terms of proviso in 8 & 9 Vict. c. 83, s. 77.	30 Nov. –
Kilpatrick, New	Jeremiah Leary and wife	ditto	Cork	About 6 years	Warrant by Sheriff	24 July –
Kilpatrick, Old	Philip Docherty	ditto	ditto	About 9 years	Voluntary, in terms of proviso in 8 & 9 Vict. c. 83, s. 77.	8 Dec. 1862
Kirkintilloch	Philip Ash and wife	Glasgow	Belfast	Not known	ditto	9 Aug. 1863
Row	Bridget M'Bride	Greenock	Londonderry	About 1 year	ditto	9 Mar. –
DUMFRIES:						
Dumfries	Archibald M'Kaig	Stranraer	Larne	About 42 years	Warrant by Justices	17 Aug. 1863
	Hugh Gibbon	ditto	ditto	About 30 years	ditto	25 Aug. –
Zorthorwald	Francis Cummins	Portpatrick	Larne	About 40 years	ditto	29 Sept. –
EDINBURGH:						
Cranston	Widow Folley and 4 children.	Glasgow	Belfast	About 8 months	Voluntary, in terms of proviso in 8 & 9 Vict. c. 83, s. 77.	20 Nov. 1863
Edinburgh	Helen O'Neil Cunningham and 2 children.	Greenock	Dublin	About 6 years	Warrant by Sheriff	8 April –
	Denis M'Innally	ditto	ditto	About 16 years	ditto	8 April –
	Sarah Connor	ditto	Belfast	About 4 years	Voluntary, in terms of proviso in 8 & 9 Vict. c. 83, s. 77.	28 Jan. –
	Mary M'Millan Higgans and child.	ditto	ditto	Not known	ditto	4 Feb. –
	Elizabeth Broderick and child.	ditto	Dublin	About 2 years	Warrant by Sheriff	8 April –
	Mary M'Glaughlan and child.	ditto	Belfast	About 8 years	ditto	4 Mar. –
	James M'Combe	ditto	ditto	About 2 years	ditto	4 Mar. –
	Mary Eagan	ditto	Sligo	About 19 years	ditto	4 Mar. –
	Letitia O'Garrie	ditto	ditto	About 12 years	ditto	4 Mar. –
	Ann M'Coll and child	ditto	Londonderry	About 5 years	ditto	17 Mar. –
	Mary Ward and child	ditto	ditto	About 4 years	ditto	17 Mar. –
	Mary Connelly	ditto	Belfast	About 5 weeks	Warrant by Justices	8 April –
	Alexander Johnstone	ditto	ditto	Not known	ditto	8 April –
	Elizabeth Power Foley and 3 children.	ditto	Dublin	About 7 years	ditto	8 April –
	Susan Mooney	ditto	Belfast	About 4 months	ditto	8 April –
	Philip Smith	ditto	ditto	About 14 years	ditto	8 April –
	Mary Dudgeon and 3 children.	ditto	ditto	About 11 years	ditto	8 April –
	James Tobin	ditto	Dublin	About 7 years	ditto	8 April –

COUNTY and PARISH.	NAME.	Port of Departure.	Port of Arrival.	Years of Residence in Scotland.	Cause or Authority for Removal.	Date of Removal.
EDINBURGH—*continued.*						
Edinburgh Parish—*continued.*	Mary M'Nally and 2 children.	Greenock	Belfast	About 7 years	Warrant by Justices	8 April 1863
	Michael Devine	ditto	ditto	About 20 years	ditto	8 April —
	John Cousin	ditto	Dublin	About 15 years	ditto	8 April —
	Ann Sullivan	ditto	Belfast	About 4 years	ditto	25 June —
	Ann O'Neil Monaghan and 2 children.	ditto	ditto	About 5½ years	ditto	25 June —
	Maryann Bell and child	ditto	ditto	Not known	ditto	25 June —
	David Bell	ditto	ditto	About 18 years	ditto	25 June —
	Michael Morgan	ditto	ditto	About 1½ years	ditto	25 June —
	Margaret M'Golland, or Burns, and 2 children.	ditto	ditto	About 4 years	ditto	24 July —
	Mary Reilly M'Guire	ditto	ditto	About 18 years	ditto	24 July —
	Stephen Green, wife, and 2 children.	ditto	Dublin	About 12 years	ditto	24 July —
	Catherine Dyer Duffy and 2 children.	ditto	ditto	About 4 years	ditto	24 July —
	James Hughes	ditto	Belfast	ditto	ditto	19 Aug. —
	Bridget Murphy Kellochar and 5 children.	ditto	Dublin	About 2 years	ditto	19 Aug. —
	Andrew Smith	ditto	ditto	A few months	ditto	19 Aug. —
	Patrick Noone	ditto	ditto	About 2 years	ditto	19 Aug. —
	Peter Doran	ditto	Londonderry	About 15 years	ditto	8 Oct. —
	Bridget M'Gonigal and 2 children.	ditto	Belfast	About 8 months	ditto	8 Oct. —
	John Meechan	ditto	Londonderry	About 12 years	ditto	8 Oct. —
	Elizabeth M'Donald and 3 children.	ditto	Belfast	About 17 years	ditto	8 Oct. —
	William Boyle, wife, and 3 children.	ditto	ditto	About 18 years	ditto	— Nov. —
	Elizabeth Cairns Carley and 2 children.	ditto	ditto	About 12 years	ditto	— Nov. —
Leith, South	John Rae	Glasgow	Belfast	About 18 years	Voluntary, in terms of proviso in 8 & 9 Vict. c. 83, s. 77.	13 Jan. —
	Thomas M'Ginnes	ditto	ditto	Not known, but for several years.	ditto	22 July —
	Mary Rielly	ditto	ditto	About 2 years	ditto	3 Aug. —
Ratho	Helen Develyn	Greenock	ditto	About 6 months	Warrant by Sheriff	9 Mar. —
St. Cuthbert's	William Armstrong	ditto	Dublin	About 6 weeks	Voluntary, in terms of proviso in 8 & 9 Vict. c. 83, s. 77.	23 Dec. 1862
	Jane Neil, or Christie, and child.	ditto	Belfast	About 3 years	Warrant by Sheriff	17 May 1863
	Mary M'Cardle	ditto	Down	About 15 years	ditto	28 April —
	Bridget Cochrane, or Corcorran.	ditto	Roscommon	About 14½ years	ditto	28 April —
	Elizabeth Cairns and 2 children.	ditto	Sligo	About 7 years	Voluntary, in terms of proviso in 8 & 9 Vict. c. 83, s. 77.	13 June —
	Catherine Gafrey Lynch	ditto	Belfast	About 4 months	ditto	21 Nov. —
Stow	John Ganyard, wife, and 4 children.	Glasgow	Sligo	About 6 months	ditto	22 Oct. —
FORFAR:						
Arbroath	Mary Brannan Roch	Greenock	Cork	About 16 years	Warrant by Sheriff	3 Mar. 1863
	Ann Donnegan	ditto	Dublin	About 20 years	Warrant by Justices	9 Sept. —
Dundee	Ann Hammond M'Aveary	Glasgow	Belfast	About 4 weeks		15 Dec. 1862
	Mary Jane M'Aveary	ditto	ditto	ditto	Voluntary, in terms of proviso in 8 & 9 Vict. c. 83, s. 77	15 Dec. —
	Thomas M'Aveary	ditto	ditto	ditto		15 Dec. —
	Ann M'Aveary	ditto	ditto	ditto		15 Dec. —
	Patrick M'Aveary	ditto	ditto	ditto		15 Dec. —
	John M'Aveary	ditto	ditto	ditto		15 Dec. —
	Thomas Egan	ditto	Dublin	About 3 years	ditto	12 Jan. 1863
	Helen Egan	ditto	ditto	ditto	ditto	12 Jan. —
	John Egan	ditto	ditto	Born in Scotland.	ditto	12 Jan. —
	Thomas Seaton	ditto	Belfast	About 5 years	ditto	12 Jan. —
	John Carrol	ditto	Dublin	ditto	ditto	19 Jan. —
	Jane Hooper Corbet	ditto	Belfast	About 10 days	ditto	8 April —
	Samuel Corbet	ditto	ditto	ditto	ditto	8 April —
	Matthew Halfpenny	ditto	Dublin	About 8 months	ditto	8 May —
	Henry Rodgers	ditto	Belfast	About 1 year	ditto	24 July —
	Ann Jane Rodgers	ditto	ditto	ditto	ditto	24 July —
	William James Rodgers	ditto	ditto	ditto	ditto	24 July —
	Rose Ann Roddie Judge	ditto	ditto	About 5 years	ditto	26 Aug. —
	Margaret Roddie Judge	ditto	ditto	ditto	ditto	26 Aug. —
	Mary Ann Roddie Judge	ditto	ditto	Born in Scotland.	ditto	26 Aug. —
	John Galligan	ditto	ditto	About 11 years	Warrant by Justices	3 Sept. —
	Helen Malstag Galligan	ditto	ditto	Not known	ditto	3 Sept. —
	James Galligan	ditto	ditto	Born in Scotland.	ditto	3 Sept. —

COUNTY and PARISH.	NAME.	Port of Departure.	Port of Arrival.	Years of Residence in Scotland.	Cause or Authority for Removal.	Date of Removal.
FORFAR—*continued.*						
Liff and Benvie	Mary Meechan Monigan and 1 dependant.	Glasgow	Dublin	About 8 months	Voluntary, in terms of proviso in 8 & 9 Vict. c. 83, s. 77.	5 Dec. 1862
	Catherine Frame, or Service.	ditto	ditto	About 7 months	ditto	21 Jan. 1863
	Ann Cox, or Maloy, and 5 dependants.	ditto	ditto	About 1 year	Warrant by Justices	15 Jan. –
	Catherine Donelly M'Glen	ditto	Belfast	About 11 years	Voluntary, in terms of proviso in 8 & 9 Vict. c. 83, s. 77.	22 Jan. –
	Mary Smith	ditto	ditto	About 10 years	ditto	1 Feb. –
	Thomas Nolan	ditto	Dublin	About 17 years	ditto	9 Feb. –
	Betty M'Guire M'Glen	ditto	ditto	About 9 years	ditto	18 Feb. –
	Cecilia Carol	ditto	Sligo	About 6 years	ditto	23 April –
	Ann Wilson Wright	ditto	Belfast	About 15 years	ditto	4 July –
	Jean Gaffney Malone	ditto	Dublin	About 10 years	ditto	24 July –
	Christina M'Namara	ditto	ditto	About 3 months	ditto	4 Sept. –
	Patrick Carol and 4 dependants.	ditto	ditto	About 4 months	ditto	25 Sept. –
	Maria Canon	ditto	Belfast	About 3 months	ditto	15 Oct. –
	Ann Conar and 1 dependant.	ditto	ditto	ditto	ditto	19 Nov. –
HADDINGTON:						
Dunbar	Patrick Wood	Greenock	Belfast	About 9 years	Warrant by Sheriff	11 Aug. 1863
	James Gallacher	Glasgow	Londonderry	About 4 weeks	ditto	18 Sept. –
INVERNESS:						
Inverness	Patrick Duffie	Greenock	Belfast	About 3 years	Voluntary, in terms of proviso in 8 & 9 Vict. c. 83, s. 77.	25 Sept. 1863
KIRKCUDBRIGHT:						
Urr	Patrick Currans	Stranraer	Larne	About 15 years	Warrant by Sheriff	13 Oct. 1863
	Mary O'Neil Currans	ditto	ditto	All her life	ditto	13 Oct. –
	James Currans	ditto	ditto	All his life	ditto	13 Oct. –
	Patrick Currans	ditto	ditto	ditto	ditto	13 Oct. –
LANARK:						
Barony	Mary Thomson	Glasgow	Belfast	About 4 years	Voluntary, in terms of proviso in 8 & 9 Vict. c. 83, s. 77.	1 Dec. 1862
	Andrew Smith	Greenock	ditto	About 3 years	Warrant by Sheriff	2 Dec. –
	Charles M'Ginnes	ditto	ditto	About 4 years	ditto	2 Dec. –
	Cornelius M'Mannus	ditto	ditto	About 3 weeks	ditto	30 Dec. –
	Michael Currie	ditto	ditto	About 15 years	ditto	30 Dec. –
	Cath. Hannah, or Sullivan, and 2 children.	ditto	ditto	About 6 years	ditto	9 Jan. 1863
	Helen Wilson	Glasgow	ditto	About 5 weeks	Voluntary, in terms of proviso in 8 & 9 Vict. c. 83, s. 77.	6 Jan. –
	Charles Lee	Greenock	ditto	About 6½ years	Warrant by Sheriff	6 Mar. –
	Cath. Donnelly, or Gibson.	ditto	ditto	About 6 years	ditto	20 Mar. –
	Edward M'Cabe	ditto	ditto	About 17 days	ditto	28 April –
	Mary Flynn	ditto	ditto	About 4 years	ditto	28 April –
	John Foster, wife, and child.	ditto	ditto	About 6 years	ditto	28 April –
	Richard Grant	ditto	ditto	About 18 months	ditto	14 May –
	William Campbell	ditto	ditto	About 2 months	ditto	14 May –
	Sarah M'Chesney, or Aitken, and 4 children.	ditto	ditto	About 5 years	ditto	14 May –
	Mary Frier and child	ditto	ditto	About 10 years	ditto	1 Sept. –
	Esther M'Gill	ditto	ditto	About 1 year	ditto	1 Sept. –
	Rebecca Elder	ditto	ditto	About 4 months	ditto	1 Sept. –
	Thomas Conroy	ditto	ditto	About 6 months	ditto	1 Sept. –
	Thomas Chalmers	ditto	ditto	About 2 months	ditto	1 Sept. –
	John M'Donald	ditto	ditto	About 10 days	ditto	29 Sept. –
	Elizabeth Richardson	ditto	ditto	About 18 years	ditto	29 Sept. –
	Cath. M'Hhenny and child.	ditto	ditto	About 7 years	ditto	29 Sept. –
	Bernard Catens	ditto	ditto	About 12 years	ditto	15 Oct. –
	Bernard Ryans, wife, and 2 children.	ditto	ditto	About 30 years	ditto	15 Oct. –
	Edward Harrochy, wife, and 2 children.	Glasgow	Londonderry	About 4 years	ditto	2 Nov. –
	Charles M'Guire	ditto	ditto	About 3 months	ditto	2 Nov. –
	Samuel Peebles	Greenock	Belfast	About 15 years	ditto	28 Oct. –
	Elizabeth Kean, or Sharp, and 3 children.	ditto	ditto	About 36 years	ditto	28 Oct. –
	Thomas M'Ginn	ditto	ditto	About 1 year	ditto	28 Oct. –
Cambusnethan	Mary Carrol, or Hogans, and 2 children.	Glasgow	ditto	About 6 years	ditto	25 June –

COUNTY and PARISH.	NAME.	Port of Departure.	Port of Arrival.	Years of Residence in Scotland.	Cause or Authority for Removal.	Date of Removal.
LANARK—*continued.*						
Cambusnethan—*continued.*	Sarah Culter, or Quin, and 2 children.	Glasgow	Belfast	About 7 years	Warrant by Sheriff	25 June 1863
	Sarah Sloan, or Corry, and 2 children.	ditto	ditto	About 1 year	ditto	25 June –
	Martha Kelly, or Boyd, and 2 children.	ditto	ditto	About 3 years	ditto	25 June –
	James Higgins, wife and 1 child.	ditto	ditto	About 8 years	Voluntary, in terms of proviso in 8 & 9 Vict. c. 83, s. 77.	15 May –
Dalziel	Robert Kilpatrick and wife.	ditto	ditto	About 2 months	ditto	26 July –
Glasgow	John M'Mollen	ditto	ditto	About 6 months	ditto	4 Dec. 1862
	Elizabeth Broderick	ditto	Dublin	About 5½ years	ditto	8 Dec. –
	Daniel Broderick	ditto	ditto	About 10 months	ditto	8 Dec. –
	Sarah Burk	ditto	ditto	About 8 months	ditto	10 Dec. –
	Mary Sweenie	ditto	Belfast	ditto	ditto	13 Dec. –
	Mary Ann Burns	ditto	ditto	About 7 years	ditto	15 Dec. –
	Mary Warwick Reid	ditto	ditto	About 6 months	ditto	15 Dec. –
	John Dodds	ditto	Londonderry	About 2 months	ditto	16 Dec. –
	Jane Agnes Stevenson	ditto	Belfast	About 1 month	ditto	23 Dec. –
	Ann Stevenson	ditto	ditto	ditto	ditto	23 Dec. –
	Ann Dunbar Geers	ditto	ditto	About 4 years	ditto	30 Dec. –
	Helen Tenpenny Smith	ditto	ditto	About 6 months	ditto	30 Dec. –
	Edward Smith	ditto	ditto	ditto	ditto	30 Dec. –
	James Smith	ditto	ditto	ditto	ditto	30 Dec. –
	James M'Tear	ditto	ditto	About 1 week	ditto	30 Dec. –
	Robert Roarke	ditto	ditto	About 6 weeks	ditto	30 Dec. –
	Helen Roarke	ditto	ditto	ditto	ditto	30 Dec. –
	Catherine Roarke	ditto	ditto	ditto	ditto	30 Dec. –
	Mary Ann Roarke	ditto	ditto	ditto	ditto	30 Dec. –
	John Close	ditto	ditto	ditto	ditto	16 Jan. 1863
	Robert Kirbrae	ditto	Dublin	1 day	ditto	1 Feb. –
	Margaret Sweenie	ditto	ditto	About 1 month	ditto	4 Feb. –
	James Girvan	ditto	Belfast	About 3 months	ditto	4 Feb. –
	John M'Connell	ditto	ditto	About 2 months	ditto	5 Feb. –
	Helen M'Connell	ditto	ditto	ditto	ditto	5 Feb. –
	Bridget M'Connell	ditto	ditto	ditto	ditto	5 Feb. –
	Letitia Ross Clark	ditto	Londonderry	About 5 days	ditto	10 Feb. –
	Martha Laus	ditto	Belfast	About 6 weeks	ditto	12 Feb. –
	Thomas Laus	ditto	ditto	ditto	ditto	12 Feb. –
	Edward Gallocher	ditto	Londonderry	About 2 years	ditto	14 Feb. –
	Maria M'Donald	ditto	Belfast	About 1 year	ditto	14 Feb. –
	Neil Smith	ditto	ditto	About 11 months	ditto	21 Feb. –
	Mary Robertson M'Grail	ditto	ditto	About 1 year	ditto	24 Feb. –
	Joseph Smith	ditto	ditto	About 5 months	ditto	24 Feb. –
	Ann Currin	ditto	ditto	ditto	ditto	4 Mar. –
	Mary Wright	ditto	ditto	About 2 weeks	ditto	4 Mar. –
	Susan Wright	ditto	ditto	ditto	ditto	4 Mar. –
	Robert Wright	ditto	ditto	ditto	ditto	4 Mar. –
	Robert Baird or Blair	ditto	ditto	About 1 month	ditto	5 Mar. –
	Mary Donald	ditto	Londonderry	About 3 months	ditto	6 Mar. –
	James Gibbin	ditto	ditto	About 1 month	ditto	6 Mar. –
	Cath. Bonor Gallocher	ditto	ditto	About 2 years	Warrant by Sheriff	2 April –
	Catherine M'Cabe	ditto	ditto	About 12 years	ditto	2 April –
	Mary Johnston	ditto	ditto	About 6½ years	Voluntary, in terms of proviso in 8 & 9 Vict. c. 83, s. 77.	11 April –
	Catherine Byrne	ditto	ditto	About 4 years	ditto	11 April –
	Patrick Rayburn	ditto	Belfast	About 6 months	ditto	20 April –
	Michael Kegan	ditto	Dublin	About 2 months	ditto	27 April –
	Cath. Folley Doyle	ditto	ditto	About 3 months	ditto	18 May –
	Mary Doyle	ditto	ditto	ditto	ditto	18 May –
	Elith Doyle	ditto	ditto	ditto	ditto	18 May –
	Ann Elvine	ditto	Londonderry	About 3 weeks	ditto	19 May –
	Michael M'Manus	ditto	Sligo	About 3 months	ditto	22 May –
	Sarah Gibbons	ditto	ditto	About 2 weeks	ditto	22 May –
	Charles Latimer	ditto	Belfast	About 18 months	ditto	16 June –
	John Mullen	ditto	ditto	About 2 months	ditto	16 June –
	Mary Ann Thomson	ditto	Dublin	About 1 year	ditto	17 June –
	Sarah M'Daniel Little	ditto	Londonderry	About 3 years	ditto	17 June –
	Jane Little	ditto	ditto	ditto	ditto	17 June –
	Margaret Cowell Tool	ditto	Sligo	About 5 years	ditto	19 June –
	John Tool	ditto	ditto	About 2 years	ditto	19 June –
	Margaret Tool	ditto	ditto	About 1 month	ditto	19 June –
	Ann Burns	ditto	Londonderry	About 5 years	ditto	27 June –
	Mary Burns	ditto	ditto	About 1½ years	ditto	27 June –
	James Mullgrave	ditto	Belfast	About 2 weeks	ditto	8 July –
	Jane Morrison Hamil	ditto	ditto	About 3 months	ditto	8 July –
	Alexander Thomson	ditto	ditto	ditto	ditto	9 July –
	Thomas M'Gran	ditto	ditto	About 9 months	ditto	15 July –
	Mary Carrol M'Dermid	ditto	Londonderry	About 7 months	ditto	23 July –
	Emily M'Dermid	ditto	ditto	ditto	ditto	23 July –
	Thomas M'Dermid	ditto	ditto	ditto	ditto	23 July –

COUNTY and PARISH.	NAME.	Port of Departure.	Port of Arrival.	Years of Residence in Scotland.	Cause or Authority for Removal.	Date of Removal.
LANARK—*continued.*						
Glasgow—*cont^d.*	James M'Comb	Glasgow	Belfast	About 6 weeks	Voluntary, in terms of proviso in 8 & 9 Vict. c. 83, s. 77.	23 July 1863
	William Cannan	ditto	Londonderry	About 7 months	ditto	23 July "
	Mary Coligan M'Ivor	ditto	ditto	About 1 week	ditto	23 July "
	Elith. M'Ivor	ditto	ditto	ditto	ditto	23 July "
	Mary Logan Smith	ditto	Belfast	About 2 weeks	ditto	23 July "
	John Humphrey	ditto	ditto	About 1 year	ditto	23 July "
	Isa. Baird M'Leish	ditto	ditto	About 7 months	ditto	1 Aug. "
	Emily M'Leish	ditto	ditto	ditto	ditto	1 Aug. "
	Margaret M'Gonnigal	ditto	Londonderry	About 1 week	ditto	1 Aug. "
	James M'Gonnigal	ditto	ditto	ditto	ditto	1 Aug. "
	Mary Logan Neeson	ditto	ditto	About 2 months	ditto	3 Aug. "
	Mary Ann Hamilton	ditto	ditto	About 3½ years	ditto	6 Aug. "
	Catherine Murphy	ditto	Dublin	About 4½ years	ditto	14 Aug. "
	Elith. Wilson	ditto	Belfast	About 3 years	ditto	14 Aug. "
	Francis Brown	ditto	Londonderry	About 2 days	ditto	15 Aug. "
	Maria Cargovan	ditto	Belfast	About 6 weeks	ditto	15 Aug. "
	James Cargovan	ditto	ditto	ditto	ditto	15 Aug. "
	Hugh Grogan	ditto	Dublin	About 3 weeks	ditto	21 Aug. "
	Mary Kelly	ditto	Sligo	About 1 year	ditto	22 Aug. "
	William Johnston	ditto	Belfast	About 1 week	ditto	8 Sept. "
	Mary Rodgers	ditto	Londonderry	About 2 weeks	ditto	8 Sept. "
	Margaret Rodgers	ditto	ditto	ditto	ditto	8 Sept. "
	Elith. Rodgers	ditto	ditto	ditto	ditto	8 Sept. "
	Catherine Rodgers	ditto	ditto	ditto	ditto	8 Sept. "
	Jane Gilmour	ditto	Belfast	About 4½ years	ditto	8 Sept. "
	Sarah Gilmour	ditto	ditto	ditto	ditto	8 Sept. "
	Jane Gilmour	ditto	ditto	ditto	ditto	8 Sept. "
	James Roarly	ditto	Londonderry	About 7 months	ditto	8 Sept. "
	Mary Lafferty Smith	ditto	Belfast	About 5 years	ditto	8 Sept. "
	Patrick Smith	ditto	ditto	ditto	ditto	8 Sept. "
	Jane Flannagan	ditto	Londonderry	About 11 months	ditto	8 Sept. "
	Jane Brown	ditto	ditto	About 2 weeks	ditto	8 Sept. "
	Mary Welsh	ditto	Dublin	About 2 months	ditto	11 Sept. "
	Peter King	ditto	Belfast	About 1 year	ditto	3 Oct. "
	Elith. Lindsay	ditto	ditto	ditto	ditto	3 Oct. "
	Ann Kane	ditto	Dublin	About 1 month	ditto	5 Oct. "
	Mary Kane	ditto	ditto	ditto	ditto	5 Oct. "
	Mary Close	ditto	Londonderry	About 1 day	ditto	6 Oct. "
	Thomas Close	ditto	ditto	ditto	ditto	6 Oct. "
	Edward Close	ditto	ditto	ditto	ditto	6 Oct. "
	Peter Gallocher	ditto	ditto	About 4 months	ditto	6 Oct. "
	Elith. Glancey	ditto	ditto	About 1 week	ditto	8 Oct. "
	James Barret	ditto	Sligo	About 6 months	ditto	8 Oct. "
	Bernard Dongan	ditto	Londonderry	About 2 weeks	ditto	17 Oct. "
	Catherine Stewart	ditto	Belfast	About 4 months	ditto	21 Oct. "
	John Stewart	ditto	ditto	ditto	ditto	21 Oct. "
	Bridget Kane	ditto	ditto	About 1½ year	ditto	21 Oct. "
	Margaret Phillips	ditto	ditto	About 2 weeks	ditto	21 Oct. "
	Elith. Phillips	ditto	ditto	ditto	ditto	21 Oct. "
	James Phillips	ditto	ditto	ditto	ditto	21 Oct. "
	Robert M'Clure	ditto	ditto	About 3½ years	ditto	24 Oct. "
	James Prier	ditto	Sligo	About 2½ years	ditto	4 Nov. "
	William Rankin	ditto	Belfast	About 3 months	ditto	6 Nov. "
	Hannah Rankin	ditto	ditto	ditto	ditto	6 Nov. "
	John Docherty	ditto	Londonderry	About 1 month	ditto	10 Nov. "
	Ann Hamilton	ditto	ditto	About 1 week	ditto	10 Nov. "
	James Hamilton	ditto	ditto	ditto	ditto	10 Nov. "
	Patrick M'Guire	ditto	Sligo	About 2 months	ditto	28 Nov. "
	Michael M'Guire	ditto	ditto	About 1 week	ditto	28 Nov. "
	Mary M'Guire	ditto	ditto	ditto	ditto	28 Nov. "
	Patrick M'Guire	ditto	ditto	ditto	ditto	28 Nov. "
	Thomas M'Guire	ditto	ditto	ditto	ditto	28 Nov. "
	Bridget M'Guire	ditto	ditto	ditto	ditto	28 Nov. "
	Sarah Cuthbert	ditto	Belfast	About 6 weeks	ditto	30 Nov. "
	Martha Cuthbert	ditto	ditto	ditto	ditto	30 Nov. "
Gorbals	William Paton	ditto	ditto	About 11 years	Warrant by Sheriff	20 Jan. "
	William Morgan	ditto	ditto	About 40 years	ditto	20 Jan. "
	Pat. Finnie	ditto	Sligo	About 9 months	Voluntary, in terms of proviso in 8 & 9 Vict. c. 83, s. 77.	3 Mar. "
	Mary M'Vie, or Finnie	ditto	ditto	ditto	ditto	3 Mar. "
	Betsy Finnie	ditto	ditto	ditto	ditto	3 Mar. "
	Mary Finnie	ditto	ditto	ditto	ditto	3 Mar. "
	Charles O'Neil	ditto	Belfast	About 1 year	ditto	3 Mar. "
	Bridget O'Neil	ditto	ditto	ditto	ditto	3 Mar. "
	Arthur O'Neil	ditto	ditto	ditto	ditto	3 Mar. "
	Barney O'Neil	ditto	ditto	ditto	ditto	3 Mar. "
	Terry Kelly	ditto	Sligo	About 10 days	ditto	10 Apr. "
	Mary O'Reilly	ditto	Belfast	About 4 years	ditto	7 May "
	Elizabeth O'Reilly	ditto	ditto	ditto	ditto	7 May "
	Kitty O'Reilly	ditto	ditto	ditto	ditto	7 May "
	Mary Garrity Innes	ditto	ditto	About 3 years	ditto	12 May "

COUNTY and PARISH.	NAME.	Port of Departure.	Port of Arrival.	Years of Residence in Scotland.	Cause or Authority for Removal.	Date of Removal.
LANARK—*continued.*						
Gorbals—*continued*	James Innes	Glasgow	Belfast	About 3 years	Voluntary, in terms of proviso in 8 & 9 Vict. c. 83, s. 77.	12 May 1863
	Helen Hughes M'Kenna	ditto	Sligo	About 7 years	ditto	26 June –
	Mary O'Brien	ditto	ditto	About 17 years	ditto	18 July –
	Peter Dunlery	ditto	Dublin	About 10 years	ditto	3 Aug. –
	Mary Omelia Dunlery	ditto	ditto	ditto	ditto	3 Aug. –
	Bridget Dunlery	ditto	ditto	ditto	ditto	3 Aug. –
	Mary Dunlery	ditto	ditto	ditto	ditto	3 Aug. –
	Thomas Dunlery	ditto	ditto	ditto	ditto	3 Aug. –
	Roseann Dunlery	ditto	ditto	ditto	ditto	3 Aug. –
	Mary Cafferty, or Kelly	ditto	Londonderry	About 2½ years	ditto	13 Aug. –
	Helen M'Quillan Hanlin	ditto	Belfast	About 9 months	ditto	24 Aug. –
	Mary Hanlin	ditto	ditto	ditto	ditto	24 Aug. –
	Biddy Hanlin	ditto	ditto	ditto	ditto	24 Aug. –
	Bridget Hanlin Clark	ditto	Sligo	About 12 years	Warrant by sheriff	29 Aug. –
	Sarah Clark	ditto	ditto	ditto	ditto	29 Aug. –
	Bridget Clark	ditto	ditto	ditto	ditto	29 Aug. –
	John Clark	ditto	ditto	ditto	ditto	29 Aug. –
	Elizabeth Clark	ditto	ditto	ditto	ditto	29 Aug. –
	Hugh Clark	ditto	ditto	ditto	ditto	29 Aug. –
	Ann O. Whitaker	ditto	Londonderry	About 7 years	Voluntary, in terms of proviso in 8 & 9 Vict. c. 83, s. 77.	18 Sept. –
	Bridget W., or Cassey	ditto	Sligo	About 13 weeks	ditto	8 Oct. –
	Cath. M'E., or Shannon	ditto	Londonderry	About 3 months	ditto	17 Oct. –
	Bridget Duffy	ditto	ditto	About 4 months	ditto	3 Nov. –
	Michael Duffy	ditto	ditto	ditto	ditto	3 Nov. –
	Roseann Duffy	ditto	ditto	ditto	ditto	3 Nov. –
	John Duffy	ditto	ditto	ditto	ditto	3 Nov. –
	Daniel Duffy	ditto	ditto	ditto	ditto	3 Nov. –
	Barney Duffy	ditto	ditto	ditto	ditto	3 Nov. –
	James Duffy	ditto	ditto	ditto	ditto	3 Nov. –
	Paddy Laden	ditto	Sligo	About 3 years	ditto	14 Nov. –
	Jane Kelly, or Laden	ditto	ditto	ditto	ditto	14 Nov. –
	Martin Corrigan	ditto	ditto	About 17 months	ditto	14 Nov. –
	Margaret Laden Corrigan	ditto	ditto	ditto	ditto	14 Nov. –
	Mary Corrigan	ditto	ditto	ditto	ditto	14 Nov. –
	Biddy Corrigan	ditto	ditto	ditto	ditto	14 Nov. –
	Michael Corrigan	ditto	ditto	ditto	ditto	14 Nov. –
Govan	John Thomson	ditto	Belfast	About 9 weeks	ditto	20 Dec. 1862
	Isabella Thomson	ditto	ditto	About 3 years	ditto	24 Dec. –
	John Taar	ditto	ditto	About 6 weeks	ditto	4 Feb. 1863
	Mary Morrison, or Kelly	ditto	Londonderry	About 15 years	ditto	13 Feb. –
	Ann Moore, or M'Cann	ditto	Belfast	About 3 months	ditto	13 Feb. –
	Eliza Ann M'Cann	ditto	ditto	ditto	ditto	13 Feb. –
	George Brown	ditto	Belfast	2 days	ditto	14 Feb. –
	Rose Ann Mooney	ditto	Dublin	About 25 years	Warrant by sheriff	20 Feb. –
	Catherine Monaghan, or Beattie.	ditto	Londonderry	A few days	Voluntary, in terms of proviso in 8 & 9 Vict. c. 83, s. 77.	26 Feb. –
	John Payne	ditto	Dublin	2 days	ditto	3 Mar. –
	Thomas Smith	ditto	Belfast	About 8 months	ditto	7 Mar. –
	Mary M'Gartrick, or Taylor.	ditto	ditto	About 10 days	ditto	21 Mar. –
	Mary Ellen Taylor	ditto	ditto	ditto	ditto	21 Mar. –
	James M'Taig	ditto	ditto	3 days	ditto	25 Mar. –
	Joseph Harvey	ditto	ditto	About 6 weeks	ditto	27 Mar. –
	Mary O'Donnell	ditto	ditto	About 3 months	ditto	27 Mar. –
	James Hadden	ditto	ditto	About 4 months	ditto	30 Mar. –
	Elizabeth M'Donald, or Henderson.	ditto	Dublin	About 7 years	ditto	8 Apr. –
	Helen Henderson	ditto	ditto	ditto	ditto	8 Apr. –
	Jane Henderson	ditto	ditto	ditto	ditto	8 Apr. –
	Thomas Henderson	ditto	ditto	ditto	ditto	8 Apr. –
	George Henderson	ditto	ditto	ditto	ditto	8 Apr. –
	William O'Brien	ditto	Belfast	About 9 months	ditto	10 Apr. –
	Alice Ralston	ditto	ditto	A few weeks	ditto	16 Apr. –
	Sarah Campbell	ditto	ditto	About 2 months	ditto	18 Apr. –
	Mary M'Mullan	ditto	ditto	About 1 month	ditto	24 Apr. –
	Ann M'Mullan	ditto	ditto	ditto	ditto	24 Apr –
	John Kelly	ditto	ditto	About 1½ years	ditto	27 Apr. –
	Thomas Henderson	ditto	ditto	About 6 weeks	ditto	5 May –
	James Wm. M'Dowall	ditto	ditto	About 7 years	ditto	7 May –
	Thomas Doherty	ditto	Sligo	About 2 years	Warrant by sheriff	8 May –
	Catherine M'Gowgan, or M'Aulay.	ditto	Belfast	About 1 month	Voluntary, in terms of proviso in 8 & 9 Vict. c. 83, s. 77.	9 May –
	Ann M'Aulay, or Elliot	ditto	ditto	ditto	ditto	9 May –
	Margaret Elliot	ditto	ditto	ditto	ditto	9 May –
	Mary Elliot	ditto	ditto	ditto	ditto	9 May –
	John O'Donnell	ditto	Londonderry	About 30 years	Warrant by sheriff	9 May –
	Jane Gallocher, or O'Donnell.	ditto	ditto	About 20 years	ditto	9 May –

COUNTY and PARISH.	NAME.	Port of Departure.	Port of Arrival.	Years of Residence in Scotland.	Cause or Authority for Removal.	Date of Removal.
LANARK—*continued.*						
Govan—*continued*	David O'Donnell	Glasgow	Londonderry	Scottish born	Warrant by sheriff	9 May 1863
	William O'Donnell	ditto	ditto	ditto	ditto	9 May "
	Francis O'Donnell	ditto	ditto	ditto	ditto	9 May "
	Cath. Bell, or Keenan	ditto	ditto	About 20 years	ditto	9 May "
	John Keenan	ditto	ditto	Scottish born	ditto	9 May "
	Michael Keenan	ditto	ditto	ditto	ditto	9 May "
	Henry Donnelly	ditto	ditto	About 17 years	ditto	9 May "
	Nancy Clannigan	ditto	Belfast	About 1 month	Voluntary, in terms of proviso in 8 & 9 Vict. c. 83, s. 77.	9 May "
	Patrick Burke	ditto	ditto	About 5 years	ditto	23 May "
	John Boyd	ditto	ditto	A few months	ditto	30 May "
	John Currie	ditto	ditto	About 5 years	ditto	3 June "
	Mary Lindsay	ditto	Londonderry	2 weeks	ditto	4 June "
	Margaret Lindsay	ditto	ditto	ditto	ditto	4 June "
	Elizabeth Lindsay	ditto	ditto	ditto	ditto	4 June "
	Mary Jane Lindsay	ditto	ditto	ditto	ditto	4 June "
	Thomas Killalay	ditto	Sligo	3 weeks	ditto	12 June "
	Margaret Richardson, or Taylor.	ditto	Dublin	Scottish born	ditto	12 June "
	David Taylor	ditto	ditto	ditto	ditto	12 June "
	John Taylor	ditto	ditto	ditto	ditto	12 June "
	Grace Taylor	ditto	ditto	About 3 years	ditto	12 June "
	Rebecca Taylor	ditto	ditto	Scottish born	ditto	12 June "
	Robert Bittlo	ditto	Belfast	About 13 years	ditto	16 June "
	Jane M'Fadyen, or Bittlo	ditto	ditto	A number of years	ditto	16 June "
	John Jamieson	ditto	Dublin	5 weeks	ditto	16 June "
	Rose Ann M'Leod, or Stead	ditto	ditto	4 weeks	ditto	1 July "
	Catherine Doolan	ditto	ditto	9 months	ditto	24 July "
	Mary Gibson	ditto	Belfast	2 weeks	ditto	28 July "
	Mary Keenan, or Armstrong.	ditto	ditto	1 week	ditto	13 Aug. "
	Elizabeth Heron, or Neil	ditto	Londonderry	ditto	ditto	15 Aug. "
	Elizabeth Neil	ditto	ditto	ditto	ditto	15 Aug. "
	Mary Neil	ditto	ditto	ditto	ditto	15 Aug. "
	James Neil	ditto	ditto	ditto	ditto	15 Aug. "
	Susan Neil	ditto	ditto	ditto	ditto	15 Aug. "
	Patrick Neil	ditto	ditto	ditto	ditto	15 Aug. "
	Elizabeth Collins, or Horn	ditto	Dublin	About 4 years	ditto	21 Aug. "
	Sarah Wilson, or Glancey	ditto	Belfast	About 20 years	Warrant by sheriff	4 Sept. "
	John Glancey	ditto	ditto	Scottish born	ditto	4 Sept. "
	Sarah Glancey	ditto	ditto	ditto	ditto	4 Sept. "
	Robert Glancey	ditto	ditto	ditto	ditto	4 Sept. "
	John M'Evoy	ditto	ditto	About 25 years	Voluntary, in terms of proviso in 8 & 9 Vict. c. 83, s. 77.	8 Sept. "
	Thomas Malling	ditto	Sligo	A few months	ditto	12 Sept. "
	Sarah Alford	ditto	Dublin	About 2 years	Warrant by sheriff	18 Sept. "
	Elizabeth M'Lachlan, or M'Mahon.	ditto	Belfast	2 months	Voluntary, in terms of proviso in 8 & 9 Vict. c. 83, s. 77.	21 Sept. "
	James M'Mahon	ditto	ditto	Scottish born	ditto	21 Sept. "
	William Brown	ditto	ditto	A few months	ditto	21 Sept. "
	James Campbell	ditto	ditto	A few days	ditto	21 Sept. "
	Robert Mariner	ditto	ditto	About 4 years	Warrant by sheriff	15 Oct. "
	Alexander Mills	ditto	ditto	3 weeks	Voluntary, in terms of proviso in 8 & 9 Vict. c. 83, s. 77.	24 Oct. "
	William Cahill	ditto	Dublin	About 3 years	ditto	28 Oct. "
	Catherine Murdoch	ditto	Londonderry	About 30 years	Warrant by sheriff	3 Nov. "
	Catherine Murdoch	ditto	ditto	Scottish born	ditto	3 Nov. "
	Lachlan Murdoch	ditto	ditto	ditto	ditto	3 Nov. "
	Robert Ritchie	ditto	ditto	About 40 years	ditto	3 Nov. "
	Susan Sheridan, or Woods	ditto	Belfast	2 months	Voluntary, in terms of proviso in 8 & 9 Vict. c. 83, s. 77.	11 Nov. "
	William Dallas	ditto	Port-Rush	About 8 years	ditto	11 Nov. "
	Edward M'Lachlan	ditto	Belfast	About 40 years	ditto	13 Nov. "
	Ann Dooherty, or M'Glancey.	ditto	Londonderry	2 months	ditto	26 Nov. "
	Mary M'Glancey	ditto	ditto	ditto	ditto	26 Nov. "
	Annie M'Glancey	ditto	ditto	ditto	ditto	26 Nov. "
	Edward M'Glancey	ditto	ditto	ditto	ditto	26 Nov.
Hamilton	Rosina M'Galahar Mary King.	ditto	ditto	About 1 year	ditto	28 Jan. "
Lesmahago	Timothy Monaghan, his wife, and two children.	Greenock	Belfast	ditto	Warrant by sheriff	2 Nov. "
Monkland, New	Mary Urquhart	ditto	ditto	About 16 years	Voluntary, in terms of proviso in 8 & 9 Vict. c. 83, s. 77.	5 Jan. "
	John M'Gookin	ditto	ditto	About 10 years	ditto	6 Feb. "
	Ann Parker, or Barclay	ditto	ditto	About 5 years	ditto	7 Apr. "
	Thomas Hailly	ditto	ditto	About 9 years	ditto	16 Sept. "

COUNTY and PARISH.	NAME.	Port of Departure.	Port of Arrival.	Years of Residence in Scotland.	Cause or Authority for Removal.	Date of Removal.
LANARK—*continued.*						
Monkland, Old	David M'Kenta	Glasgow	Londonderry	About 10 months	Voluntary, in terms of proviso in 8 & 9 Vict. c. 83, s. 77.	10 Jan. 1863
	James Moore	ditto	Belfast	About 1 year	ditto	25 Feb. –
	Patrick Duffy	ditto	ditto	About 9 months	ditto	13 May –
	Mary Johnston M'Kinlay	ditto	ditto	About 14 months	ditto	20 May –
	Sarah Jane M'Kinlay	ditto	ditto	ditto	ditto	20 May –
	William M'Kinlay	ditto	ditto	About 10 weeks	ditto	20 May –
	Ann J. C. Kelly	ditto	Londonderry	About 11 years	ditto	17 June –
	John Kelly	ditto	ditto	About 7 years	ditto	17 June –
	Mary Kelly	ditto	ditto	About 5 years	ditto	17 June –
	Daniel Kelly	ditto	ditto	About 3 years	ditto	17 June –
	James Kelly	ditto	ditto	About 1 year	ditto	17 June –
	James Gillespie	ditto	ditto	About 2½ years	ditto	23 July –
	Owen Bogue	ditto	ditto	About 8 months	ditto	14 Aug. –
	Rosan Bogue	ditto	ditto	ditto	ditto	14 Aug. –
	James Mitchell	ditto	ditto	About 4 months	ditto	20 Oct. –
	Francis Harvey	ditto	ditto	About 14 years	ditto	29 Oct. –
LINLITHGOW:						
Bathgate	Mary Wood, or Brannan	Glasgow	Dublin	About 6 months	Voluntary, in terms of proviso in 8 & 9 Vict. c. 83, s. 77.	6 April 1863
	Peter Polen	ditto	Belfast	About 3 years	ditto	4 July –
Borrowstonness	James Hanvey	ditto	ditto	About 8 years	Warrant by Sheriff	28 May –
Ecclesmachen	Thomas Swinie	ditto	ditto	About 6 months	Voluntary, in terms of proviso in 8 & 9 Vict. c. 83, s. 77.	21 Sept. –
Linlithgow	Barkley Horn, his wife, and 2 children	ditto	Sligo	ditto	ditto	9 Dec. 1862
Torphichen	Samuel Geddes	ditto	Belfast	About 40 years	Warrant by Sheriff	22 June 1863
	Catherine D. Geddes	ditto	ditto	ditto	ditto	22 June –
PERTH:						
Blairgowrie	Elizabeth Owens	Greenock	Dublin	About 15 years	Voluntary, in terms of proviso in 8 & 9 Vict. c. 83, s. 77.	11 Feb. 1863
Methven	Margaret Connely, or Curley.	ditto	Sligo	About 1 year	ditto	5 Oct. –
Perth	Michael Gibbon	ditto	ditto	About 10 years	Warrant by Sheriff	5 Aug. –
RENFREW:						
Abbey	Catherine Gibson	Greenock	Londonderry	About 4 years	Warrant by Sheriff	23 Feb. 1863
	Sarah M'Montgle Gibson	ditto	ditto	ditto	Voluntary, in terms of proviso in 8 & 9 Vict. c. 83, s. 77.	23 Feb. –
	James Cowan	ditto	ditto	ditto	ditto	23 Feb. –
	Sarah Knox	ditto	ditto	About 13 years	ditto	23 Feb. –
	Mary Osborne	ditto	Belfast	About 18 years	Warrant by Sheriff	28 Feb. –
	Mary H. M'Afferty and daughter.	Ardrossan	Newry	About 16 years	Voluntary, in terms of proviso in 8 & 9 Vict. c. 83, s. 77.	11 March –
	John Biggle	Greenock	Belfast	About 10 years	Warrant by Sheriff	18 March –
	David Benson	ditto	ditto	About 1 year	ditto	1 Sept. –
	Alexander M'Irish	ditto	ditto	About 40 years	ditto	1 Sept. –
	Robert Neil, wife, and child.	ditto	ditto	About 7 years	ditto	1 Sept. –
	Catherine F. M'Dowell and 3 children.	ditto	ditto	About 1 year	Voluntary, in terms of proviso in 8 & 9 Vict. c. 83, s. 77.	1 Sept. –
	Margaret Wason Ewing	ditto	ditto	About 20 years	Warrant by Sheriff	1 Sept. –
	Terrence M'Hugh, wife, and child.	ditto	ditto	About 1 year	Voluntary, in terms of proviso in 8 & 9 Vict. c. 83, s. 77.	26 Sept. –
Cathcart	Caroline Murray	Glasgow	Londonderry	About 16 years	ditto	26 Jan.
Eastwood	Isabella Croal, or Corson, and 5 children.	ditto	Belfast	About 3 years	Warrant by Sheriff	19 May –
	Elizabeth Bushel or Johnston.	ditto	ditto	About 14 years	Voluntary, in terms of proviso in 8 & 9 Vict. c. 83, s. 77.	14 Aug. –
	John M'Affery, wife, and 2 children.	ditto	ditto	About 3 months	ditto	8 Oct. –
	Isabella Ritchie	ditto	ditto	About 12 years	ditto	15 Oct. –
	Mary Campbell and child	ditto	ditto	About 2 years	ditto	21 Nov. –
Erskine	Bernard Lafferty	Greenock	Londonderry	About 3 months	ditto	12 Nov. –

COUNTY and PARISH.	NAME.	Port of Departure.	Port of Arrival.	Years of Residence in Scotland.	Cause or Authority for Removal.	Date of Removal.
RENFREW—*continued.*						
Greenock	Mrs. John Melany	Greenock	Sligo	About 6 months	Voluntary, in terms of proviso in 8 & 9 Vict. c. 83, s. 77.	13 Dec. 1862
	Henry Dowd	ditto	Belfast	About 2½ years	ditto	14 Dec. –
	Bernard Donnahie	ditto	ditto	About 1 week	ditto	20 Dec. –
	John M'Gugan	ditto	Londonderry	About 7 weeks	ditto	26 Dec. –
	Thomas Feenie	ditto	Sligo	About 2 months	ditto	29 Dec. –
	James Finnie	ditto	Belfast	About 10 years	ditto	8 Jan. 1863
	John Farrell	ditto	ditto	About 9 months	ditto	12 Jan. –
	Widow John Mooney	ditto	ditto	About 3 months	ditto	14 Jan. –
	John Murdoch	ditto	ditto	About 1 week	ditto	20 Jan. –
	Mrs. John M'Iver	ditto	ditto	About 4 years	ditto	22 Jan. –
	Elizabeth M'Dowall	ditto	ditto	About 10 weeks	ditto	22 Jan. –
	James Fee	ditto	ditto	About 6 weeks	ditto	22 Jan. –
	Mrs. William M'Gonegal	ditto	ditto	About 1½ years	ditto	2 Feb. –
	Charles Hawkes	ditto	ditto	About 1 month	ditto	3 Feb. –
	James O'Donnell	ditto	Londonderry	About 7 weeks	ditto	5 Feb. –
	Bridget Boyle	ditto	ditto	About 4 years	ditto	23 Feb. –
	Thaddeus Mechan	ditto	ditto	About 6 months	ditto	29 Feb. –
	Robert Brown	ditto	Belfast	About 4 years	ditto	28 Feb. –
	Mary Collins	ditto	ditto	About 2 months	ditto	1 March –
	Widow M'Robert	ditto	Londonderry	About 8 days	ditto	2 March –
	Margaret M'Millan	ditto	ditto	About 4 years	ditto	3 March –
	Donald M'Iver	ditto	Enniskillen	About 3½ years	ditto	16 March –
	John O'Hara	ditto	Belfast	About 2 weeks	ditto	17 March –
	Hugh Gallacher	ditto	Londonderry	About 4 years	ditto	23 March –
	John Given	ditto	Belfast	About 1 month	ditto	20 March –
	Widow B. Mechan	ditto	Londonderry	About 2 weeks	ditto	24 March –
	Bernard Logg	ditto	ditto	About 2 years	ditto	28 March –
	Richard Camming	ditto	Belfast	About 5 months	ditto	30 March –
	James Crichton	ditto	ditto	About 6 weeks	ditto	7 April –
	Mrs. Thomas M'Vey	ditto	ditto	About 2 years	ditto	13 April –
	Ann Cavanagh	ditto	ditto	About 1 week	ditto	21 April –
	Mary Lindsay	ditto	Londonderry	About 2 weeks	ditto	26 May –
	Widow Mary Ritchie	ditto	ditto	About 1 week	ditto	26 May –
	Hugh M'Dowall	ditto	ditto	About 10 months	ditto	27 May –
	Mark M'Atear	ditto	Belfast	About 1 week	ditto	27 May –
	James Watters	ditto	ditto	About 6 weeks	ditto	1 June –
	John French	ditto	ditto	About 2 months	ditto	6 June –
	Ann Smith	ditto	Londonderry	About 1 week	ditto	7 June –
	Widow Margaret Mullon	ditto	Sligo	About 3 months	ditto	22 June –
	Mrs. John Donochie	ditto	Belfast	About 6 months	ditto	24 June –
	Mrs. J. M'Bride	ditto	Londonderry	About 6 months	ditto	26 June –
	Pat M'Cormic	ditto	ditto	About 3 weeks	ditto	14 July –
	Mrs. Turbotson	ditto	ditto	About 1 month	ditto	14 July –
	Mrs. B. Sweenie	ditto	Belfast	About 2 months	ditto	20 July –
	Mary Jane Sweenie	ditto	ditto	About 3 months	ditto	21 July –
	William Broadley	ditto	Londonderry	About 8 months	ditto	28 July –
	Mrs. J. M'Dowall	ditto	ditto	About 4 months	ditto	31 July –
	John Trinnan	ditto	ditto	About 3 months	ditto	3 Aug. –
	John M'Neill	ditto	ditto	About 6 weeks	ditto	3 Aug. –
	John Clark	ditto	Ballamina	About 3 years	ditto	12 Aug. –
	Elizabeth Ford	ditto	Londonderry	About 2 years	ditto	14 Aug. –
	Mary Kelly	ditto	ditto	About 6 years	ditto	18 Aug. –
	John M'Kenna	ditto	ditto	About 1 year	ditto	20 Aug. –
	Pat Staunton	ditto	Clifden, Galway	About 9 years	ditto	22 Aug. –
	Widow B. Coyne	ditto	Sligo	About 6 months	ditto	24 Aug. –
	Michael Gillon	ditto	Londonderry	About 1½ years	ditto	24 Aug. –
	Mrs. J. Flinn	ditto	ditto	About 4 months	ditto	29 Aug. –
	Alexander Dunbar	ditto	Belfast	About 2 months	ditto	1 Sept. –
	Mary Deanie	ditto	Londonderry	About 1 week	ditto	8 Sept. –
	Ann Deanie	ditto	ditto	ditto	ditto	8 Sept. –
	John Buchanan	ditto	Belfast	About 6 weeks	ditto	21 Sept. –
	Philip M'Laughlan	ditto	Londonderry	About 5 months	ditto	6 Oct. –
	John Clark	ditto	Belfast	About 4 days	ditto	9 Oct. –
	Mrs. Jane Mitchell	ditto	ditto	About 3 months	ditto	11 Oct. –
	Michael Moffat	ditto	Sligo	ditto	ditto	31 Oct. –
	Robert Hamilton	ditto	Belfast	About 3 weeks	ditto	7 Nov. –
	Mrs. P. Boyle	ditto	Londonderry	About 7 months	ditto	10 Nov. –
	N. M'Kendrick	ditto	Sligo	About 3 years	ditto	14 Nov. –
	Mrs. J. Gillispie	ditto	Belfast	About 2 months	ditto	25 Nov. –
Houston	Malcom M'Bride	ditto	ditto	About 2 years	ditto	1 June –
	Mary Holmes	ditto	Londonderry	ditto	ditto	30 June –
Neilston	Mary Gemmell, or Algie	ditto	Belfast	About 20 years	ditto	28 Jan. –
Paisley	John Burton	ditto	ditto	About 12 years	ditto	2 Dec. 1862
	Jane Campbell	ditto	Londonderry	About 1 month	ditto	6 Mar. 1863
	Margaret Cashore	ditto	ditto	About 10 years	ditto	23 Mar. –
	Michael M'Gaffegan	ditto	ditto	About 3 months	ditto	25 June –
	William Johnstone	ditto	ditto	About 3 weeks	ditto	14 Sept. –
Renfrew	Patrick Kelly	Renfrew	ditto	A few months	ditto	11 June –
	John Grant, wife, and 3 children.	ditto	Belfast	About 9 months	ditto	31 July –

COUNTY and PARISH.	NAME.	Port of Departure.	Port of Arrival.	Years of Residence in Scotland.	Cause or Authority for Removal.	Date of Removal.
ROXBURGH:						
Hopekirk	John Boyle	Greenock	Londonderry	A few weeks	Voluntary, in terms of proviso in 8 & 9 Vict. c. 83, s. 77.	26 Sept. 1863
STIRLING:						
Falkirk	Frank Burt, wife, and 3 children.	Glasgow	Londonderry	About 5 months	Voluntary, in terms of proviso in 8 & 9 Vict. c 83, s. 77.	21 July 1863
Kilsyth	James Duffy	ditto	ditto	About 22 years	ditto	5 May –
Lecropt	Margaret Ward	Greenock	Sligo	About 4 years	ditto	28 Aug. –
WIGTON:						
Leswalt	Annie Edins	Stranraer	Larne	About 3 months	Voluntary, in terms of proviso in 8 & 9 Vict. c. 83, s. 77.	1 Aug. 1863
Stoneykirk	Robert Blackley, his wife, and 5 children.	ditto	ditto	About 1 year	Warrant by Justices	14 May –
Stranraer	James Dobson	ditto	Belfast	ditto	Voluntary, in terms of proviso in 8 & 9 Vict. c. 83, s. 77.	9 July –
	Mary O'Neil	ditto	ditto	About 2 years	ditto	13 Aug. –

Note.—In the above Return, dependants are in all cases included.

Board of Supervision, Edinburgh, 27 April 1864.

W. S. Wallace, Secretary.

RETURN of the Number of ORDERS of REMOVAL executed in *Scotland* from one Parish to another, with the Number of Persons Removed under such Orders from the 1st day of December 1862 till the 1st day of December 1863.

ONLY one judicial Order of Removal was executed in Scotland from one parish to another, from the 1st day of December 1862 till the 1st day of December 1863, viz., from the parish of Wigton, in the county of Wigton; and the number of persons removed under that order was four. But during the same period there were removed otherwise from one parish to another the following number of persons:

From parishes in the county of

Aberdeen – 101	Elgin – 12	Orkney and Shetland – 11	
Argyll – 43	Fife – 30	Peebles – —	
Ayr – 172	Forfar – 118	Perth – 63	
Banff – 19	Haddington – 15	Renfrew – 383	
Berwick – 26	Inverness – 55	Ross – 16	
Bute – —	Kincardine – 23	Roxburgh – 13	
Caithness – 10	Kinross – 5	Selkirk – 5	
Clackmannan – 10	Kirkcudbright – 5	Stirling – 38	
Dumbarton – 40	Lanark – 1,208	Sutherland – 11	
Dumfries – 27	Linlithgow – 28	Wigton – 9	
Edinburgh – 561	Nairn – 7		3,064

Board of Supervision, Edinburgh, 27 April 1864.

W. S. Wallace, Secretary.

POOR REMOVAL.

RETURN of Destitute Poor Removed from *England* and *Scotland* to *Ireland*, from 1st December 1862 to 1st December 1863; the Ports in *England* and *Scotland* from which, and the Port in *Ireland* to which, each such Person was Removed; also, as far as possible, the Number of Years each such Person had resided in *England* or *Scotland* respectively; and the Cause or Authority for and Date of each Removal.

(*Sir Hervey Bruce.*)

Ordered, by The House of Commons, *to be Printed,*
15 *July* 1864.

490.

Under 4 *oz.*

UNION ASSESSMENT COMMITTEE ACT (1862).

RETURN to an Order of the Honourable The House of Commons, dated 3 June 1863;—*for*.

COPY "of INSTRUCTIONS from Committees of Boards of Guardians (under the Union Assessment Committee Act of 1862) to Overseers, for ensuring a just and uniform System of VALUATION throughout the PARISHES in their respective UNIONS:"

"And, RETURN of the Number and Names of PARISHES in each UNION in which PAID VALUERS have been appointed to make the VALUATION LISTS; and the Number of PARISHES in each UNION in which the VALUATION LISTS of the OVERSEERS have been received, and the Number of LISTS which have been approved."

(*Mr. Hastings Russell.*)

Ordered, by The House of Commons, *to be Printed*,
11 *March* 1864.

— No. 1.—

COPY of INSTRUCTIONS from Committees of Boards of Guardians (under the Union Assessment Committee Act of 1862) to Overseers, for ensuring a just and uniform System of VALUATION throughout the PARISHES in their respective UNIONS.

INSTRUCTIONAL LETTER FROM THE POOR LAW BOARD.

Poor Law Board, Whitehall, S. W.,
17 October 1862.

Sir,

THE Poor Law Board, in pursuance of their letter of the 29th August last, have directed me to make the following communication to the Guardians on the subject of the Union Assessment Committee Act of the last Session.

The object of the Act is stated in the preamble to be "the making more effectual provision for securing uniform and correct valuations of parishes in the unions of England."

To effect this object, the settling of the valuation of parishes for assessment of the poor rate is confided to a committee of guardians, to be appointed for every union.

Accordingly, the Act provides, that the Board of Guardians in every union formed under the 4 & 5 Will. 4, c. 76, shall appoint a committee from themselves, to be called "the Assessment Committee of the Union," for the investigation and supervision of the valuations of the parishes of such union.

The appointment, in the first instance, is to be made as soon as convenient after the passing of the Act, and afterwards at the first meeting of the guardians after the election in each year.

The number of the members must be not less than six, and not more than 12, and they are to consist of *ex officio* and elected guardians, with one-third at least of the former, if the adequate number of *ex officio* guardians exist in the union.

There is, therefore, considerable latitude given to the guardians, and they must exercise their judgment carefully in this respect, giving due attention to the state of their union, as regards the number of parishes comprised therein. The committee should not be too large, else the attendance will be frequently slack; nor too small, otherwise the work will not be done at all, or not done properly.

Special provision is made for unions which are coterminous with municipal boroughs.

If at the annual meeting the guardians neglect, or are prevented from making the appointment, the Poor Law Board are required to appoint some other day for that purpose.—Sec. 4.

Provision is made for the supply of vacancies, and for the power of the committee during the same.—Secs. 5 and 6.

The authority of the committee is to extend over every parish comprised in the union.—Sec. 7.

The Board of Guardians are to fix the day of the first meeting of the committee; but the committee are to fix the times and places of their subsequent meetings, and at these meetings any guardian of the union may be present, though he will not be entitled to take part in the proceedings.

The quorum of the meetings is fixed at not less than three members, and not less than one-third of the whole number.—Sec. 9.

The committee are required to employ the clerk or assistant clerk of the Board of Guardians as their clerk, with such remuneration for his services as the Poor Law Board shall sanction.—Sec. 10.

Upon this provision the Board will remark, that as it is quite impossible to determine what amount of labour will be imposed upon the clerk, it is not desirable to fix any sum as his remuneration at the present time. The Board will postpone their decision upon any proposition which shall be made to them until the experience of a few months shall show what will be a fair compensation for the additional labour caused by this Act, and in what manner it will be best to award it in the different unions.

When the committee meet, it will be most advisable that they should appoint a chairman, to act for the residue of the year, and in making choice they should endeavour to obtain the services of a gentleman whose own engagements will not be likely to prevent his giving punctual and constant attention to his duties in the chair.

Provision is made for the keeping of the minutes of the committee, for making the entries thereof evidence in courts of law, and for allowing the same to be inspected by the ratepayers of the union.—Sec. 11.

The Board of Guardians are required in April of every year to report the proceedings of the committee to the Poor Law Board.—Sec. 12.

The powers which are given to the committee are extensive, but only such as are necessary to enable them to discharge their duties with effect.

They may require overseers and other officers having the custody of books of assessment of taxes or rates, parliamentary or parochial, to make returns to them of the particulars relating to such rates, taxes, or property included therein so far as relates to their union, and to make and transmit extracts therefrom to them. They may require the persons having custody of such books to attend and produce all such books, valuations, and other public documents, and may examine all persons who so attend before them.

But no valuation or assessment is to be produced, which by any provision of law at present is not suffered to be made public.

The statute then provides for the supervision of the valuations of parishes by the committee, in the following manner—

The overseers of every parish in a union are required within three months after the appointment of the committee to prepare a valuation list according to the 6 & 7 Will. 4, c. 96, of the rateable hereditaments in the parish, and unless they consider the existing valuation to be correct, they shall revise it, and when corrected shall sign the list so made. A form of this list is supplied in a schedule to the Act.

As there is no definition of the term "Gross Estimated Rental" in the 6 & 7 Will. 4, c. 96, and there is to be a column for it in the valuation list, a definition is supplied in the following terms: "The gross estimated rental for the purpose of the schedule to this Act shall be the rent at which the hereditament might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes, and tithe commutation rent-charge, if any." But the definition of the net annual value of the hereditaments contained in the first section of that Act is reserved, so as not to be repealed or interfered with.—Sec. 15.

As the overseers will not necessarily know of the appointment of the committee, the Board recommend that either the Board of Guardians should send notice of the appointment, or that the committee themselves, at their first meeting, should send such notice, pointing out to the overseers what they are required to do.

The committee may, by an order, enlarge the time within which the first valuation lists are to be made.

The Board think that this power should be exercised with much caution, as there may be some apprehension that if the committee grant the extension of time too readily, more delay will occur in the exercise of their own functions than will be desirable.

The committee may also direct any existing valuation to be revised, or a new valuation to be made by the overseers; or,

They may, with the consent of the Board of Guardians after notice to every guardian, appoint some other person either to revise the existing valuation or to make a new one, and may direct such person to make and sign such valuation list instead of the overseers to whom it is to be delivered.—Sec. 16.

The guardians will observe that the committee cannot make any such appointment of a valuer without the consent of the Board of Guardians, who must be summoned to discuss the question of this appointment by a special notice.

The valuation list when made is to be deposited in a place indicated in the parish, and to be open to the inspection of the ratepayers of the parish for 14 days, at the expiration of which time it shall be transmitted to the committee, and any overseer or other ratepayer in the parish may inspect and copy the list so transmitted.—Sec. 17.

Any overseer of any parish in the union, or any person aggrieved by the valuation list may, within 28 days after the notice of the deposit, give notice of objection thereto to the committee, to the overseers of the particular parish, and to any other person the valuation of whose property is objected to.—Sec. 19.

Provision is then made for the hearing and deciding of such objections by the committee. In this respect they will exercise judicial functions, and due care must be observed in the discharge of this duty.

The committee may make alterations in the valuation list, and correct names, descriptions, and particulars in the same, upon such information as to them may seem sufficient.

But they may also, with the consent of the guardians as before provided, appoint a person to value the rateable hereditaments comprised in the lists, or omitted therefrom, or take such other means as they may think necessary for ascertaining the correctness thereof.

The previous provision referred to the action of the committee before the valuation list had been transmitted to the committee, but this applies to their proceeding, if, after having received the list, they find it necessary to have either an entire new valuation of the parish, or a valuation of some part of it, as may become requisite in cases where objections are made to particular valuations only.

When the committee have heard and determined all objections, and made such alterations, insertions, and corrections as to them shall seem proper, they shall approve of the list, and three members of the committee shall sign it, adding the date of the approval.—Sec. 20.

When the committee alter the valuation list, they shall cause it, thus altered, to be deposited for inspection in the manner before described, and appoint a day, not less than seven nor more than 14 days from the re-deposit, for hearing objections to this altered list.

And

And when they have heard and determined all such objections, and made all such farther alterations as may be necessary, they shall approve the same in the manner before provided.—Sec. 21.

This will conclude the labours and duties of the committee in regard to the first valuations of the parishes in their union.

But if on an appeal to the sessions against a poor rate the same shall be amended, the assessment committee are required to alter the valuation list accordingly.—Sec. 22.

The valuation list, when approved, is to be delivered to the overseers of the parish, to be preserved by them, and to be subject to the like resort as the poor rate is now, and shall be produced by the overseers when requisite. It is to be the valuation list in force in the parish, and, subject to alterations by supplemental lists, shall continue to be such until a new valuation list, approved of and delivered in like manner as the former, shall be substituted for it.—Secs. 23, 24.

Provision is then contained in the statute for a supplemental valuation list being made by the overseers in cases where new property becomes rateable, or the occupation of property is altered, or any increase or diminution occurs in the value.—Sec. 25.

The committee may from time to time, either upon application, or where they think it expedient, direct new valuations to be made of all or some of the rateable hereditaments in any parish of the union.

Where the Board of Guardians give their consent, the committee may in this case also appoint the valuer.—Sec. 26.

All the previous provisions relative to the first valuation list are applicable to the new and supplemental list.

The valuation list having been duly approved and delivered to the overseers, must be strictly acted upon by them in making the poor rate; and if departed from, except in certain special cases, the rate will be of no force (sec. 28); but the poor rate made by any bodies or officers under the authority of a local Act is exempted from the operation of this section.—Sec. 29.

Guardians of unions will observe an important result to follow from this revision of the parochial valuations.

The statute of last year (24 & 25 Vict. c. 55, s. 9) provided a new basis upon which the guardians were to calculate the contributions of the parishes in the union to the common fund, namely, the annual rateable value of those parishes respectively, estimated according to the existing assessments for the county and borough rates.

Much dissatisfaction has been felt in many unions at this arrangement, in consequence of the state of the county and borough valuations, as applied to the several parishes therein. Great inequalities existed among the several parishes in many counties, and thus in numerous unions complaints have been made.

This will, however, be removed by the enactment in section 30, which provides, that when the assessment committee for any union shall have approved valuation lists for all the parishes in the union, the computations of the contributions of the several parishes to the common fund shall be based upon the valuation lists lastly approved of for such parishes.

As the assessment committee will have equal jurisdiction over all the parishes in their union, it might be expected that a just and uniform system of valuation would be adopted, and that no complaint of unfairness or inequality would arise.

Nevertheless, to meet the possibility of any grievance between the several parishes in a union, it is provided that a copy of the valuation list in force for every parish in the union shall be deposited in the Board-room or other convenient place in the union, and be open to inspection (sec. 31); and a power of appeal to the quarter sessions is given to the overseers of any parish in the union in a manner similar to that which exists in the case of a county rate. The justices at these sessions are to hear and determine the appeal, and may, if they see fit, order a valuation to be made of any parish which is the object of the appeal. The costs of such appeal, and of the valuation made under the order of the court, are provided for in sections 32, 33, 34.

It is now necessary to advert to the expenses to be incurred in carrying this Act into execution.

It is provided that the committee may allow compensation for returns, copies, extracts, valuations, valuation lists, and other things done in pursuance of their order as they shall see just (sec. 37). In issuing their orders, they must therefore bear in mind that they will incur the responsibility of settling the compensation for the services which they require, and that the remuneration paid to their clerk, and all expenses incurred for the common use and benefit of all the parishes in the union, will be chargeable upon the common fund (sec. 38). But the expenses of making valuations and valuation lists are to be charged upon the poor rate of the parishes for which they are made, unless in the case where a valuation made under the order of the committee does not exceed by one-sixth the valuation list delivered by the overseers, when the expense is to be borne by the common fund of the union (sec. 39).

Although it is not to be expected that the important work to be performed under its provisions, which will effect a minute supervision of nearly all the rateable property in the country, can be carried into execution without some charge, the Board trust that the Boards of Guardians and the assessment committees will give their most earnest attention to avoid all unnecessary expenditure.

The 40th section enacts penalties to enforce the powers confided to the committees, and sections 41, 42, provide for the formal authentication and service of the orders and notices of the committee, and of notices and statements upon the committee.

In the schedule, as already noticed, is given the form in which the valuation list is to be made out.

The whole of the provisions have been framed with reference to the unions formed under the 4 & 5 Will. 4, c. 76; but as in some other unions, whether formed under Gilbert's Act (22 Geo. 3, c. 83), or under special or local Acts, there may be a wish to introduce the same system of valuation, provision is contained in this statute (sec. 45), which enables it to be adopted by the governing body of such unions, with the consent of the Poor Law Board.

Finally, the Board recommend the Board of Guardians to proceed with as little delay as the circumstances of their union render necessary, to appoint the committee, so that the overseers, whose office will commence next year, may be in possession of proper revised valuations, and the guardians themselves be able to calculate their next Lady-day contributions upon a correct and uniform basis. In selecting the members of the committee, the Board will do well to make choice of those guardians whose general acquaintance with parochial matters, and whose habits of business will enable them to apply themselves with earnestness to the discharge of the onerous duties inposed upon them; and as, at least in the beginning, there must be some considerable demand upon the time of the committee, such guardians should be chosen as can best afford in this respect to attend the meetings with regularity.

Should any question of doubt or difficulty arise, either to the guardians or to the committees, in the application of the Act, I am directed to state that the Board will at all times be ready to give such advice as it may be in their power to afford to those who apply for it.

I am, &c.
W. G. Lumley,
Assistant Secretary.

To the Clerk to the Guardians.

ENGLAND.

COUNTY OF BEDFORD.

Bedford.

Ampthill Union.

Ampthill Union.

Gentlemen, Ampthill Union, 20 January 1863.

I am directed by the Assessment Committee to inform you that they have it in contemplation to proceed as soon as possible to revise the several Valuation Lists for the parishes of this union, but it has been found that the lists sent in are so imperfect and incorrect that it is necessary that they should be entirely revised and corrected by the overseers, and fresh copies furnished to the Committee before they can proceed to examine and approve the same; and for your assistance and guidance I beg to make the following observations:—

1. The overseers must see that every description of rateable property in the parish is inserted in the Valuation List.

2. They must, to the best of their judgment, estimate the gross rental and the rateable value of all the rateable property in the parish, *not* taking the rent of the property as a certain criterion of value, *nor* assuming that the last poor-rate assessment is necessarily correct.

3. The gross estimated rental, according to the Assessment Act, is the rent at which the land or houses might be reasonably expected to let from year to year, free of all tenants' rates and taxes, and the tithe-commutation rentcharge, if any, that is to say, the tenant himself paying those charges.

4. The rateable value of such lands and houses is to be ascertained by deducting from the gross estimated rental the probable annual average cost of repairs, insurance, and other expenses (if any) necessary to maintain them in a state to command such rent;

Bedford.

Ampthill Union.

rent; and the following scale of deductions has been adopted as a rule for this county, viz.:—

1. For land without buildings - - - - - - 2½ per cent.
2. For farms (including houses and buildings) - - 5 to 15 per cent.
3. For buildings where farms are situate in two or more parishes - - - - - - - - - - 5 to 25 per cent.
4. For houses, shops, warehouses, mills, and other buildings - - - - - - - - - - - 10 to 25 per cent.
5. For cottage property, the annual rateable value of which shall not exceed 8 *l.* - - - - - - 15 to 30 per cent.

5. In order to facilitate the duties of the Assessment Committee, you are requested to insert the land, and all houses with more than an acre of land, separately in the Valuation List from houses with less than an acre.

The Valuation Lists already sent in will not be returned to the overseers of the several parishes; but any overseer can attend himself, or send to my office in Church-street, Ampthill, to copy the list for his parish, where the necessary forms will be provided for that purpose.

The revised Valuation List must be copied and deposited for 14 days in the parish, and notice of the deposit placed on the church doors, as in the case of the first Valuation Lists; and it is particularly requested that all the revised lists be sent in to me before the 12th February next, when the next meeting of the Assessment Committee is to be held.

I am, &c.

John Wright,

To the Overseers. Clerk to the Assessment Committee.

BEDFORD UNION.

Bedford Union.

February 1863.

THE following Resolutions have been agreed upon at a conference of the Assessment Committees for the several unions in the county of Bedford, to be adopted in the valuation of the rateable property of the respective parishes.

The overseers are requested particularly to bear in mind the principles laid down in the second resolution, by which much time and labour will be saved to the Committee, as well as to themselves.

The following are the Resolutions agreed upon, viz.:—

1. That it is desirable, as far as possible, not only to secure a uniform and correct valuation of parishes in any particular union, but that the same principle should be the guide in every union throughout the county, so that when the valuation is completed, not only will the assessment thus established be the assessment for poor-law purposes, but will be likely to afford a true and correct basis on which all other county and local charges may be estimated.

2. That inasmuch as existing rent is not a certain criterion of value, it is desirable that the Valuation Lists should be revised with reference to the present value, at which the several hereditaments in their respective parishes might reasonably be expected to let from year to year, free of tenants' rates and taxes, and tithe commutation rentcharge (if any).

3. That, in order to ascertain the rateable value, deductions from the gross estimated rental be made for repairs, insurance, and other expenses necessary to maintain the property in a state in which it will command such rent, and that under ordinary circumstances, and unless special cause be shown to the contrary, such deductions be made on the following principles, viz.:—

1. For land without buildings - - - - - - 2½ per cent.
2. For farms (including houses and buildings) - - 5 to 15 per cent.
3. For buildings where farms are situate in two or more parishes - - - - - - - - - - 5 to 25 per cent.
4. For houses, shops, warehouses, mills, and other buildings 10 to 25 per cent.
5. For cottage property, the annual rateable value of which shall not exceed 8 *l.* - - - - - - 15 to 30 per cent.
6. For woods, excepting ash plantations and osier beds (rateable value) - - - - - - - - 10 *s.* per acre.

Joseph Tucker, Chairman.

Bedford.

Leighton Buzzard Union.

Leighton Buzzard Union.

Board Room, 24 April 1863.

At a meeting of the Assessment Committee of this Union, held this day, the following Resolutions were agreed to:—

Resolved, That the Committee understands by "Gross Estimated Rental," the rent at which property may reasonably be expected to be let from year to year, the tenant taking upon himself the payment of the usual tenants' rates and taxes, and of the tithe-commutation rent-charge (if any).

Resolved, That the "rateable value" is to be obtained from the gross estimated rental as above defined, by deducting therefrom the probable average annual cost of repairs, insurance and other expenses (if any) necessary to maintain the property in a state to command the same rent.

Resolved, That in estimating the rateable value, the deduction should be made according to the following scale:—

For land without buildings	1 to 5 per cent.
For farming land, including buildings, not being cottages	5 to 20 per cent.
For house property	10 to 25 per cent.
For market gardens	10 to 30 per cent.
For brickyards, kilns, &c.	20 to 50 per cent.
For mills	30 to 40 per cent.

Resolved, That it is desirable that in each parish a committee be formed to assist the overseers in making the Valuation List.

Resolved, That the foregoing Resolutions be printed and communicated by the clerk to the overseers of all the parishes in this union.

Woburn Union.

Woburn Union.

At a meeting of Chairmen and other members of Union Assessment Committees, and their clerks, for the several unions in the county of Bedford, holden at the Board-room of the Bedford Union, at Bedford, on Tuesday the 13th day of January 1863, for the purpose of discussing the questions connected with the carrying into execution the provisions of "The Union Committee Assessment Act, 1862," with the view of agreeing upon some joint principle of action thereon.

The Committee having discussed the several matters connected with the question for which this conference was convened, the following Resolutions were agreed to, viz.:—

1. That it is desirable, as far as possible, not only to secure a uniform and correct valuation of parishes in any particular union, but that the same principle should be the guide in every union throughout the county. So that when the valuation is completed, not only will the assessment thus established be the assessment for poor law purposes, but will be likely to afford a true and correct basis on which all other county and local charges may be estimated.

2. That inasmuch as existing rent is not a certain criterion of value, it is desirable that the Valuation Lists should be revised with reference to the present value, at which several hereditaments, in their respective parishes, might reasonably be expected to let from year to year, free of tenants' rates and taxes, and tithe commutation rentcharge (if any).

3. That in order to ascertain the rateable value, deductions from the gross estimated rental be made for repairs, insurance, and other expenses necessary to maintain the property in a state in which it will command such rent, and that under ordinary circumstances, and unless special cause be shown to the contrary, such deductions be made on the following principles, viz.:—

1. For land without buildings	2½ per cent., or 6*d.* in the £.
2. For farms (including houses and buildings)	5 to 15 per cent., or 1*s.* to 3*s.* in the £.
3. For buildings where farms are situate in two or more parishes	5 to 25 per cent., or 1*s.* to 5*s.* ,,
4. For houses, shops, warehouses, mills, and other buildings	10 to 25 per cent., or 2*s.* to 5*s.* ,,
5. For cottage property, the annual rateable value of which shall not exceed 8*l.*	15 to 30 per cent., or 3*s.* to 6*s.* ,,

4. That

Bedford.

Woburn Union.

4. That this meeting be adjourned to Tuesday, the 10th of February next, at Twelve at noon at this place, further to consider the subject of the "Union Assessment Committee Act, 1862."

Joseph Tucker, Chairman.

EXTRACT from the Minutes of the Meeting of the Assessment Committee of the Woburn Union, held the 3d day of January 1863.

Resolved unanimously, That the same principles be adopted for the deductions from the gross estimated rental of the several Valuation Lists as returned by the overseers of this union.

COUNTY OF BERKS.

Berks.

Cookham Union.

COOKHAM UNION.

AT a Meeting of the Committee under the Union Assessment Committee Act, 1862, held at the Workhouse, the 14th day of January 1863.

THE Chairman having read the Resolutions and recommendations of the meeting of chairmen of unions within this county, as agreed to at Reading on the 6th January instant, it is resolved by this Committee, as follows; that is to say:—

1. That it is highly expedient that the assessment should be carried out upon one uniform principle throughout the whole county.

2. That the gross estimated rental is the sum which a yearly tenant might reasonably be expected to pay for any property, such tenant paying all usual taxes and tithe-commutation rentcharge (if any).

3. That the rateable value is derived from the gross estimated rental by deducting from it a certain amount necessary for repairs and insurances, and other expenses (if any) necessary to maintain them in a state to command such rent.

4. That the deduction to be made upon lands without buildings, be 2½ per cent.

5. That the deduction to be made upon lands, with farm houses and farm buildings, be 10 per cent.

6. That the deduction to be made upon all houses, including cottages, be 20 per cent.

7. That the deduction for mills, manufactories, and any buildings with fixed machinery, exclusive of dwelling-houses, be 30 per cent.

8. That a deduction of 7 per cent. be made upon the yearly current value of tithes.

EASTHAMPSTEAD UNION.

Easthampstead Union.

1. The gross estimated rental is the sum which a yearly tenant might reasonably be expected to pay for any property, such tenant paying all usual tenants' taxes, and tithe commutation rentcharge (if any).

2. The "rateable value" is derived from the "Gross Estimated Rental," by deducting from it a certain amount necessary for repairs and insurances, and other expenses, if any, necessary to maintain them in a state to command such rent.

3. Recommended that the deduction to be made upon "lands without buildings," be 2½ per cent.

4. Recommended that the deduction to be made upon "lands with farmhouses and farm buildings," be 10 per cent.

5. Recommended that the deduction to be made upon all houses, including cottages, be 20 per cent.

6. Recommended that the deduction for mills, manufactories, and any buildings with fixed machinery, exclusive of dwelling-houses, be 30 per cent.

Charles Court,
Clerk to the Guardians.

To the Overseers.

Berks.

Faringdon Union.

Faringdon Union.

Sir, Board Room, Faringdon, 30 September 1862.

I am directed by the Assessment Committee of this Union to invite your attention to the following points, in connexion with the preparation of the Valuation List of your parish, according to the provisions of 25 & 26 Vict. c. 103 :—

1. It is necessary to bear in mind that the object sought to be attained by the committee is to furnish the Board of Guardians with the means of accurately ascertaining the rateable value of the several parishes, so as to enable them to distribute fairly amongst those parishes the expenditure chargeable upon the common fund.

2. Referring to the form of the Valuation List required by the Act, you will observe that one of the columns is headed "Gross Estimated Rental." The 15th section of the statute defines the meaning of "Gross Estimated Rental" as the rent at which property might reasonably be expected to let from year to year, deducting therefrom the usual tenants' rates and taxes, and tithe commutation rentcharge (if any). The estimates for repairs, and the insurance, must not be taken into consideration.

3. To ascertain the rateable value of your parish, the 14th section of the Act provides, that you shall revise, either in part or in whole, the last poor rate in force, unless you can show that it correctly contains the full annual rateable value of all the properties therein.

4. In preparing your Valuation List, you are recommended to adopt the following course :—Take the latest poor rate as a guide; copy the required particulars into the first five columns, correcting them where necessary. Then, enter in the column for the "Gross Estimated Rental" the value at which the several properties might reasonably be expected to let from year to year. Insert in the last column what appears to you to be a true and just estimate of the full annual rateable value.

5. In dealing with the assessment of property which has become tithe free since the passing of the Tithe Commutation Act, care should be taken that the value of the extinguished tithe appear in the Valuation List, either as increased value of property, or at the amount to which it was commuted before its disappearance from the rate book. Thus, suppose the yearly rent of a farm to have been 100*l.*, with a tithe rentcharge thereon of 20*l.*, the rent assessed at 5*l.* on a shilling rate, the tithe at 1*l.*, the Valuation List should still show the amount of annual assessment of the property to be 6*l.*, notwithstanding the redemption of the tithe and its consequent disappearance from the rate book.

In conclusion, I am directed to request your cordial co-operation with the Assessment Committee in carrying out the provisions of the above Act.

The committee are sensible that the satisfactory working of the measure will be greatly facilitated by a mutual good understanding between themselves and the various parochial officers concerned in carrying out this important alteration of the law.

The committee will at all times be most happy to afford every assistance in its power, either by written or personal communication.

I have, &c.

To the Overseers. *Thos. L. Goodlake*, Chairman.

Hungerford Union.

Hungerford Union.

Gentlemen, Hungerford, 17 December 1862.

At a meeting of the Assessment Committee held this day, it was resolved that the following "rates of deduction" for obtaining the "rateable value" of properties in this union, from the "Gross Estimated Rental" are proper, viz. :—

On mills and dwelling-houses	25 per cent.
On farms, including the farmhouses and buildings	10 per cent.
On land only	5 per cent.

And the committee directed their clerk to notify this resolution to the overseers of all the parishes in the union.

In applying to me for the books in which to enter your new "Valuation Lists," you will be good enough to state, correctly, the number of names which the same will be required to contain, in order that books of the proper size may be furnished to you.

I am, &c.

W. H. Rowland,

To the Overseers. Clerk to the Assessment Committee.

Berks.

Hungerford Union.

Rating of Tithes.

Gentlemen, Hungerford, 19 January 1863.

THE Assessment Committee of this Union, adopting the advice of the Poor Law Board, that the net rateable value of the tithe rentcharge must be obtained by deducting from the annual value of the rentcharge, amongst other items, the following, viz.: an annual average per centage for,—

(*a*) The cost of collection,

(*b*) For legal process,

(*c*) For losses,

has resolved that *five per cent.* on the annual value of rentcharges is a proper deduction to be made, and you will please to make it accordingly.

I am, &c.

W. H. Rowland,

To the Overseers. Clerk to the Committee.

WALLINGFORD UNION.

Wallingford Union.

Gentlemen, Wallingford, 23 December 1862.

I AM directed by the Assessment Committee for this union, to inform you, that with a view of securing uniformity in the Valuation Lists throughout the union, the following resolutions have been passed at their meeting held to-day :—

Resolved, That the "Gross Estimated Rental" for the purpose of the Schedule to the Union Assessment Committee Act, 1862, shall be understood to be the rack-rent at which the hereditaments might reasonably be expected to let from year to year, the tenant undertaking to pay the usual tenant's rates and taxes, and tithe commutation rentcharge (if any).

That in order to ascertain the "Rateable Value," deductions shall be made from the gross estimated rental, for repairs, insurance, and other expenses (if any) necessary to maintain the property in a state to command such rent, at the following rates of per-centage, unless in any case special cause be shown to the contrary, viz. :—

Land, without buildings	2½ per cent.
Farm house, buildings, and land	10 per cent.
Houses and cottages	20 per cent.
Mills	25 per cent.
Breweries	25 per cent.

In preparing the Valuation List for your parish, the Committee desire me to request that you will adopt the foregoing resolutions in ascertaining the gross estimated rental and the rateable value. The Committee suggest, that in all cases, where practicable, you should inform yourself of the actual rent of the property to be rated.

I am, &c.

John Carthew,

To the Overseers. Clerk to the Committee.

WANTAGE UNION.

Wantage Union.

THE Wantage Union Assessment Committee resolved, that the following should be the basis for the deductions from the gross estimated rental for repairs, insurance, and other expenses :—

Land, without buildings, from	1 to 5 per cent.
Farms, including houses and buildings, from	5 to 15 per cent.
Houses, alone, from	10 to 25 per cent.
Cottage property, from	15 to 35 per cent.

Edward Ormond,

To the Overseers. Clerk to the Guardians.

Berks.

Wokingham Union.

Wokingham Union.

Sirs, Wokingham Union, 20 November 1862.

I am directed by the Assessment Committee appointed by the Guardians of the Wokingham Union, pursuant to the Union Assessment Committee Act, 1862, to communicate to you the following suggestions for your guidance in discharging the important duties imposed upon you by that measure.

The intention of the Act is obviously to provide a ready and inexpensive method for levying parochial assessments upon one fair and equal standard. Some parishes may be rated altogether on too high, and others on too low a scale. Individual grievances also probably exist. To obtain a correct and uniform assessment, both for parishes generally and for occupiers individually, is a result much to be wished, and will, without doubt, receive your hearty co-operation.

Your duty as overseers appears to be as follows:—

In case the parishioners in vestry have not appointed a place for the deposit of the parish rate books, a vestry should be immediately called for that purpose, and also for appointing some person or persons to have the custody of them.

You are required to make out, within three calendar months from this date, a Valuation List of all the rateable property in the parish according to the form sent herewith. This list must be signed by you, and deposited in the place in which the rate-books are directed to be kept.

A copy of the Valuation List must, at the same time, be delivered to me as clerk of the Board of Guardians; and public notice of the deposit of the Valuation List must be given on the Sunday following such deposit, in like manner as in the case of a poor-rate allowed by the justices.

All persons assessed, or liable to be assessed, have the right of inspecting and demanding and taking copies of, or extracts from, the Valuation List, without the payment of any fee.

You are required to transmit the Valuation List to the Committee at the expiration of 14 days after giving notice of its deposit, and you have the right in common with other ratepayers of inspecting and taking copies from the Valuation Lists of any of the other parishes within the union after they have been transmitted to the Committee. The object of this provision is to give you an opportunity of ascertaining if the Valuation Lists of the other parishes are made out on a scale uniform with your own.

If you think that your parish is aggrieved by the Valuation List of any other parish, you can, within 28 days after notice of the deposit as aforesaid, give the Committee and the overseers of that parish notice in writing of your objection, setting out the grounds thereof. If the ground of objection is unfairness or incorrectness in the valuation of any property for which any particular person is liable to be rated, or the omission of such property from the Valuation List, it is requisite that you should also give notice in writing of the objection and of the grounds thereof to such other person,

The first Valuation List to be prepared by you will be taken from the last rate-book, if you are satisfied that it correctly shows the full annual rateable value of the property within the parish, but if not, you will revise and correct such valuation before you sign or deposit it.

If the Committee are dissatisfied with the Valuation List deposited by you, they may, with the consent of the guardians, direct a valuation of the parish to be made by a professional surveyor, and if such valuation shall exceed by one-sixth the valuation delivered to the Committee by you in the Valuation List, the expenses of the new valuation will have to be paid by your parish.

There is nothing in the present Act to alter or interfere with the law previously existing, which defines the net annual value of the property rated to be the rent at which the same might reasonably be expected to let from year to year, free of all usual tenants' rates and taxes, and tithe commutation rentcharge (if any), and deducting therefrom the probable annual value of the repairs, insurance, and other expenses (if any), necessary to maintain them in a state to command such rent.

The gross estimated rental to be entered in the Schedule will be the estimated rent, free of the usual tenants' rates and taxes, and tithe commutation rentcharge.

The Committee will hold meetings for hearing objections to the Valuation Lists, and will give notice of every such meeting 28 days before it is held, which notice must be published by you on the Sunday next after its receipt, in the manner already pointed out.

If the Committee make any alteration in the Valuation List, it will be again deposited for inspection. Notice will be given of such deposit, and the Committee will appoint a day, not less than seven, nor more than 14 days from the re-deposit, for hearing objections to the list as allowed by them.

Ratepayers have still the power of appeal against a rate to the Special or Quarter Sessions, and if any rate should be annulled hereafter on appeal, the Committee are required to alter the Valuation List in conformity with the decision of the session.

If you should consider that your parish is aggrieved by the Valuation List of any other parish in the Union, as approved by the Committee, you may, with the consent of the vestry, appeal against such list to the Quarter Session; but as the proceedings in such a case would be somewhat intricate, they should not be entered upon without competent legal advice.

When

Berks.

Wokingham Union.

When your Valuation List has been approved by the Committee it will be delivered to you, and you must take care it is preserved in the place where the rate-books are kept.

After the Valuation List has been approved and delivered to you, every poor rate, and every rate required to be based on the poor rate, must be laid upon the annual rateable value of the property as it appears in such list.

In case of subsequent alteration in the annual value of any property, either by increase or diminution, alteration of buildings or otherwise, you are required to prepare a supplemental Valuation List of such property, which will have to be dealt with in the manner before pointed out, respecting the annual Valuation List. Owners of tenements can compound for rates as heretofore.

The Committee may order the production of all parish books, plans, and papers for their guidance, and they are empowered to allow compensation for any returns, copies, or extracts, or any valuation or Valuation List, or other act, matter, or thing made or done in pursuance of their order, and such expenses connected therewith as to them may seem just.

Disobedience to the orders of the Committee renders the offender liable to a penalty of 20 *l.*

All notices or statements for the Committee may be left at my office or sent by post, addressed to the Committee there, or they may be delivered personally to me at my residence.

The foregoing remarks are intended as a concise explanation of those sections of the Act which are confined chiefly to the duties of overseers; but they necessarily convey very imperfectly the minute details of every step required to be taken by you, and the Committee recommend you to obtain a copy of the Act itself. It will, however, devolve upon me, as clerk to the Committee, to give you, as often as occasion may require, such direct assistance in the matter as lays in my power.

I have, &c.

To the Overseers. *William W. Wheeler*, Clerk.

Note.—The Committee invite you to make out and send in the list as soon as convenient, without waiting until the expiration of the three months.

COUNTY OF BUCKS.

Bucks.

Aylesbury Union.

Aylesbury Union.

Board Room, Aylesbury, 3 December 1862.

At a meeting of gentlemen representing various unions in the county of Bucks, on the above subject, held this day, the following resolutions were adopted as the basis upon which the Valuation Lists should be made, and as to the deductions to be made from the gross estimated rental.

Resolved, That in accordance with the opinion of the Poor Law Board the words "gross estimated rental" mentioned in the Act of Parliament is the rent at which property may reasonably be expected to let from year to year, the tenant paying the usual tenants' rates and taxes, and tithe-commutation rentcharge, if any.

Resolved further, That the rateable value is the gross estimated rental as above defined, deducting therefrom the probable average annual cost of repair, insurance and other expenses, if any, necessary to maintain the property in a state to command such rent.

Resolved, That from the gross estimated rental the following deductions should be allowed for repairs, &c.:—

For land without buildings	1 to 5 per cent.
For farming land, including houses or buildings, exclusive of cottages	5 to 20 per cent.
Cottages not exceeding 6 *l.* a year	10 to 25 per cent.
House property generally, exceeding 6 *l.* a year	10 to 20 per cent.
Market gardens	15 to 30 per cent.
Brickyards, kilns, tile and lime-kilns	25 to 50 per cent.
Mills	30 to 40 per cent.

Bucks.

Buckingham Union.

Buckingham Union.

Gentlemen, Buckingham, 15 October 1862.

I am directed by the Assessment Committee of this Union to enclose you a copy of the Act 25 & 26 Vict. c. 103, passed in the last Session of Parliament, with a copy of the Parochial Assessment Act of 1836, to which it makes reference, and to inform you that the said Committee was appointed on the 4th October instant, under the provisions of the first above-mentioned Act.

You will perceive that this Act requires you within three calendar months after the appointment of the Committee (that is to say, on or before the 4th January 1863) to prepare and sign a list of all the rateable property in your parish, with the annual value thereof respectively, in the form shown in the Schedule to the Act, which list is to be called the Valuation List.

This list is to be deposited by you in the place in your parish in which your rate books are deposited or kept, and at the same time a copy of the list is to be delivered to the Board of Guardians. Notice of the deposit is to be given on the Sunday then next following, as in the case of a poor rate allowed by justices, and at the end of 14 days from the time of giving such notice you are to transmit the list itself to the Committee.

The Committee direct me to request that you will send to them with as little delay as possible:—

A copy of the Valuation List to be now made.

A copy of the Income Tax Assessment List last in use in your parish (to be procured from the parish assessors).

And your last rate-book.

I am to point out to you for your guidance in preparing your list, that the "gross estimated rental" will be the ordinary rack-rent of the property, the tenant paying the usual rates and taxes and the tithe rentcharge (if any); and that the "rateable value" will be the "gross estimated rental" after deducting the cost of repairs and insurance, and other expenses (if any), necessary to maintain the property in a state to command the same rent.

The Committee direct me call your careful attention to the various provisions of the recent Act, and to state that application may be made to me in case you require further explanation on any point connected with your duties under it.

I am directed to enclose for your use the specified forms for your Valuation List, and forms of notice of the deposit thereof. More of these forms can be obtained, if necessary, on application to me.

I am, &c.
Henry Hearn,
Clerk to the Committee.

To the Overseers.

Gentlemen, Buckingham, 20 December 1862.

I am instructed by the Assessment Committee to inform you that in their opinion the deductions from the gross estimated rental in this union for repairs and insurance (unless in very exceptional cases) may range as follows:—

On land, according to the extent and nature of the fences and buildings to be maintained	1 to 10 per cent.
House property generally	10 to 20 per cent.
Cottages not exceeding 6*l.* a year	10 to 25 per cent.
Market gardens	15 to 30 per cent.
Brickyards, kilns, tile and lime-kilns	25 to 50 per cent.
Mills	30 to 40 per cent.

I am also to inform you that the Committee have enlarged the time within which your Valuation List is to be made until the 17th of January next; they will, however, be glad to receive the list earlier if possible.

The last rate-book must accompany the Valuation List, as mentioned in the former circular of the Committee, but the income tax assessment may be dispensed with.

I am, &c.
Henry Hearn,
Clerk to the Committee.

To the Overseers.

ETON UNION.

To the Overseers of the Poor.

TAKE notice, that the Board of Guardians of the Eton Union, in the county of Bucks, in which the parish, hamlet, or liberty of is comprised, did at their meeting, held on the 11th day of November 1862, in pursuance of "The Union Assessment Committee Act, 1862," appoint an Assessment Committee for the said Union, for the purposes of the said Act. Further take notice, that you the said overseers are required by the said Act, within three calendar months after the appointment of such Committee, to make a list of all the rateable hereditaments in the said parish, with the annual rateable value thereof respectively, in the form following, namely :—

Name of Occupier.	Name of Owner.	Description of Property.	Name or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

Further take notice, that unless you the said overseers shall think that the valuation last acted upon in the said parish, in assessing the rate for the relief of the poor, correctly shows the full annual rateable value of all such hereditaments, you are required by the said Act to revise such valuation.

Further take notice, that when such Valuation List shall have been made and signed by you, you are required by the said Act to deposit the same in the place in the said parish in which rate books are deposited and kept, and forthwith to deliver a copy of the Valuation List so made and signed by you to the Board of Guardians of the said Union.

And further take notice, that you are required by the said Act to give public notice of the deposit of such List on the Sunday next following the deposit thereof, in the same manner as in the case of a poor rate allowed by the justices, and at the expiration of 14 days from the time of the notice given of the deposit of such List, transmit the same to the Assessment Committee of the said Union.

By Order of the Assessment Committee of the said Union.

C. P. Barrett,
Clerk to the Assessment Committee.

25 November 1862.

N. B.—Forms for making the Valuation Lists and forms of notice of the deposit thereof may be had on application at my office at Eton, on or after Saturday next.

Sirs, Eton Union, 25 November 1862.

I AM directed by the Assessment Committee appointed by the guardians of the Eton Union, pursuant to "The Union Assessment Committee Act, 1862," to communicate to you the following suggestions for your guidance in discharging the important duties imposed upon you by that measure.

The intention of the Act is obviously to provide a ready and inexpensive method for levying parochial assessments upon one fair and equal standard. Some parishes may be rated altogether on too high, and others on too low a scale. Individual grievances also probably exist. To obtain a correct and uniform assessment, both for parishes generally and for occupiers individually, is a result much to be wished, and will, without doubt, receive your hearty co-operation.

Your duty as overseers appears to be as follows :—

In case the parishioners in vestry have not appointed a place for the deposit of the parish rate books, a vestry should be immediately called for that purpose, and also for appointing some person or persons to have the custody of them.

You are required to make out, within three calendar months from this date, a Valuation List of all the rateable property in the parish, according to the form sent herewith. This list must be signed by you, and deposited in the place in which the rate books are directed to be kept.

A copy of the Valuation List must, at the same time, be delivered to me as clerk of the Board of Guardians; and public notice of the deposit of the Valuation List must be given on the Sunday following such deposit, in like manner as in the case of a poor rate allowed by the justices.

All persons assessed, or liable to be assessed, have the right of inspecting, and demanding and taking copies of, or extracts from, the Valuation List, without the payment of any fee.

You are required to transmit the Valuation List to the Committee, at the expiration of 14 days after giving notice of its deposit, and you have the right, in common with other

Bucks.

Eton Union.

ratepayers, of inspecting and taking copies from the Valuation Lists of any of the other parishes within the Union after they have been transmitted to the Committee. The object of this provision is to give you an opportunity of ascertaining if the Valuation Lists of the other parishes are made out on a scale uniform with your own.

If you think that your parish is aggrieved by the Valuation List of any other parish, you can, within 28 days after notice of the deposit as aforesaid, give the Committee and the overseers of that parish notice in writing of your objection, setting out the grounds thereof. If the ground of objection is unfairness or incorrectness in the valuation of any property for which any particular person is liable to be rated, or the omission of such property from the Valuation List, it is requisite that you should also give notice in writing of the objection, and of the grounds thereof to such other person.

The first Valuation List to be prepared by you will be taken from the last rate book, if you are satisfied that it correctly shows the full annual rateable value of the property within the parish; but if not, you will revise and correct such valuation before you sign or deposit it.

If the Committee are dissatisfied with the Valuation List deposited by you, they may, with the consent of the Guardians, direct a valuation of the parish to be made by a professional surveyor, and if such valuation shall exceed by one-sixth the valuation delivered to the Committee by you in the Valuation List, the expenses of the new valuation will have to be paid by your parish.

There is nothing in the present Act to alter or interfere with the law previously existing, which defines the net annual value of the property rated, to be the rent at which the same might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes, and tithe commutation rentcharge (if any), and deducting therefrom the probable annual value of the repairs, insurance, and other expenses (if any), necessary to maintain them in a state to command such rent.

The gross estimated rental to be entered in the Schedule will be the estimated rent, free of the usual tenant's rates and taxes, and tithe commutation rent-charge.

The Committee will hold meetings for hearing objections to the Valuation Lists, and will give notice of every such meeting 28 days before it is held, which notice must be published by you on the Sunday next after its receipt, in the manner already pointed out.

If the Committee make any alteration in the Valuation List, it will be again deposited for inspection. Notice will be given of such deposit, and the Committee will appoint a day, not less than seven nor more than 14 days from the re-deposit, for hearing objections to the list as allowed by them.

Ratepayers have still the power of appeal against a rate to the Special or Quarter Sessions, and if any rate should be annulled hereafter on appeal, the Committee are required to alter the Valuation List in conformity with the decision of the session.

If you should consider that your parish is aggrieved by the Valuation List of any other parish in the Union, as approved by the Committee, you may, with the consent of the vestry, appeal against such list to the Quarter Session, but as the proceedings in such a case would be somewhat intricate, they should not be entered upon without competent legal advice.

When your Valuation List has been approved by the Committee it will be delivered to you, and you must take care it is preserved in the place where the rate books are kept.

After the Valuation List has been approved and delivered to you, every poor rate, and every rate required to be based on the poor rate, must be laid upon the annual rateable value of the property as it appears in such list.

In case of subsequent alteration in the annual value of any property, either by increase or diminution, alteration of buildings or otherwise, you are required to prepare a supplemental Valuation List of such property, which will have to be dealt with in the manner before pointed out respecting the annual Valuation List. Owners of tenements can compound for rates as heretofore.

The Committee may order the production of all parish books, plans, and papers for their guidance, and they are empowered to allow compensation for any returns, copies, or extracts, or any valuation or Valuation List, or other act, matter, or thing made or done in pursuance of their order, and such expenses connected therewith as to them may seem just.

Disobedience to the orders of the Committee renders the offender liable to a penalty of 20*l.*

All notices or statements for the Committee may be left at my office or sent by post, addressed to the Committee there, or they may be delivered personally to me at my residence.

The foregoing remarks are intended as a concise explanation of those sections of the Act which are confined chiefly to the duties of overseers; but they necessarily convey very imperfectly the minute details of every step required to be taken by you. It will, however, devolve upon me, as clerk to the Committee, to give you, as often as occasion may require, such direct assistance in the matter as lays in my power.

I have, &c.

To the Overseers. *C. P. Barrett,* Clerk.

Bucks.

Newport Pagnell Union.

NEWPORT PAGNELL UNION.

Gentlemen, Newport Pagnell, 15 January 1863.

I AM directed by the Assessment Committee of the Newport Pagnell Union to inform you, that it was resolved at the Committee meeting held on the 14th instant, that the deductions to be made for repairs, &c., from gross estimated rentals of property within the union, should be as follows:

From land without buildings	5 per cent.
From land with farm-house or buildings, exclusive of cottages	15 per cent.
Cottages not exceeding 6 *l.* a year	25 per cent.
House property exceeding 6 *l.* a year	20 per cent.
Brickyards, kilns, tile and lime kilns	30 per cent.
Mills	30 per cent.

I am, &c.
William Powell,
Clerk to the Committee.

To the Overseers.

To the Overseers of the Poor.

NOTICE is hereby given, That the Board of Guardians of the Union having, at a meeting held on the day of 186 , appointed an Assessment Committee for the said Union, in pursuance of the "Union Assessment Committee Act, 1862," you are hereby required by the said Act, within three calendar months after the appointment of such committee, to make a list of all the rateable hereditaments in the said parish (*or* township), with the annual value thereof respectively, in the form set out in the Schedule to the said Act, which is as follows:—

VALUATION LIST for [*the Parish or Place for which the List is made*], in the County of

Name of Occupier.	Name of Owner.	Description of Property.	Name or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

Signed this day of

A. B. } Overseers of the Poor of the
C. D. } Parish aforesaid.

And unless you think that the valuation last acted upon in assessing the rate for the relief of the poor correctly shows the full annual rateable value of all such hereditaments, you are required to revise such valuation;

And when the said list (which is to be styled "The Valuation List") has been duly made and signed by you, you are to deposit it in the place within the said parish (*or* township) in which rate-books are deposited or kept, and to give public notice thereof, on the Sunday next following such deposit, in the same manner as in the case of a poor rate allowed by the Justices; and whilst such list remains so deposited, all persons assessed or liable to be assessed to the relief of the poor of the said parish (*or* township) will have the same right of inspecting and of demanding and taking copies of and extracts from such list, as in the case of a poor rate allowed by the Justices;

And you are also required, as soon as the said list has been made and signed, to deliver a copy thereof to the Board of Guardians of the above-named Union; and further, at the expiration of 14 days from the time of the notice of the deposit of such list, to transmit the list itself to the said Assessment Committee.

Signed by order of the said Committee, this day of 186 .

William Powell, Clerk of the Committee.

N.B.—The requisite forms for preparing the Valuation List may be obtained, in books or quires, on application to me, at

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Bucks.

Wycombe Union.

Wycombe Union.

Resolved, That in accordance with the opinion of the Poor Law Board the words "gross estimated rental" mentioned in the Act of Parliament, is the rent at which property may reasonably be expected to let from year to year, the tenant paying the usual tenants' rates and taxes, and tithe commutation rentcharge (if any).

Resolved further, That the rateable value is the gross estimated rental as above defined, deducting therefrom the probable average annual cost of repair, insurance, and other expenses (if any), necessary to maintain the property in a state to command such rent.

Resolved, That from the gross estimated rental the following deductions should be allowed for repairs, &c.:—

For land without buildings	1 to 5 per cent.
For farming land, including houses or buildings, exclusive of cottages	5 to 20 per cent.
Cottages not exceeding 6 *l.* a year	10 to 25 per cent.
House property generally, exceeding 6 *l.* a year	10 to 20 per cent.
Market gardens, with glass or other buildings	15 to 30 per cent.
Brickyards, kilns, tile and lime kilns	25 to 50 per cent.
Mills	30 to 40 per cent.
Market gardens, without glass or other buildings	1 to 5 per cent.

Cambridge.

Ely Union.

COUNTY OF CAMBRIDGE.

Ely Union.

Recommendations to Overseers from the Assessment Committee of the above Union appointed under the 25th & 26th Vict. c. 103.

Gentlemen, Board Room, Ely, 30 April 1863.

The object of the above Act is to secure uniform and correct valuations of the parishes in the various unions, and the importance of the measure will appear when you consider that by an Act passed in the year 1861, the common charges in each union are now borne by the several parishes, according to their rateable value, and not as heretofore in proportion to the average annual expenditure of such parishes for the relief of the poor.

All the property in the parish is to be rated at the net annual value, namely, at the rent at which the same might reasonably be expected to let from year to year, free of all usual tenants' rates and taxes, and tithe commutation rentcharge (if any), and deducting therefrom the probable average annual cost of repairs, insurance, and other expenses (if any), necessary to maintain them in a state to command such rent.

To arrive at the net annual value, ascertain first,

The Gross Estimated Rental, namely:—

The rent at which the property might reasonably be expected to let from year to year, free of all usual tenants' rates and taxes, and tithe commutation rentcharge (if any), then deduct the probable average annual costs of the repairs, insurance, and other expenses (if any), necessary to maintain them in a state to command such rent.

As to Rating Cottages:—

All the cottages in the parish must be rated; but if the owners are charged in your parish under the "Small Tenements Rating Act," you are then to rate such owners at three-fourths of the net annual value.

The Assessment Committee recommend—

That a committee be appointed in each parish to assist the overseers in making out the Valuation Lists, who will, in all probability, be able to make a full and fair assessment.

Two copies of the Valuation List must be made and signed by the overseers; one copy to be sent immediately after the valuation is made to Mr. G. S. Claxton, as the Clerk to the Board of Guardians; the other to be deposited in the place in which the rate-books are kept, or in some other convenient place, and public notice of such deposit must be given on

on the Sunday next following the deposit, in the same manner as in the case of a poor rate allowed by Justices; and all persons assessed, or liable to be assessed, within the union to the relief of the poor, are to have the right of inspecting, and of demanding and taking copies or extracts from the Valuation List. At the expiration of 14 days from the time of notice given of the deposit of the second list, that list also must be sent to Mr. G. S. Claxton, as the clerk of this committee.

Objections may be made by the overseers, or by any person who may feel himself aggrieved, but the objector must give notice of his objection within 28 days after the notice of the deposit of the list in the parish, and his notice (specifying the grounds of the objection) must be given in writing to the Assessment Committee, and to the overseers of the parish concerned. And also (if the nature of the objection required it) to the person who is rated for the property in question.

On the receipt of the Valuation Lists, the Committee will hold meetings to hear objections, of which meetings they will give 28 days' notice to the overseers, who, on the Sunday following the receipt of such notice, are to publish the same, as in the case of a rate allowed by Justices.

The Committee have made an order that the Valuation Lists of the several parishes are to be deposited, and copies delivered to the Board of Guardians, on or before the 16th day of July next.

To prevent mistakes the Committee request you to observe that according to the above statements of the provisions of the Act:

1. The Valuation Lists must be completed and deposited, and a copy sent to the Board of Guardians, on or before Thursday, the 16th day of July next.

2. Public notice of such deposit must be given on the Sunday following the deposit.

3. The Valuation Lists must be forwarded to the Committee at the expiration of 14 days from the time of the notice given of the deposit.

4. Objections must be made in writing, on or before the expiration of 28 days after the notice of the deposit.

The Committee trust that the overseers will forthwith apply themselves earnestly to carry out on their part the provisions of this important Act of Parliament, and that all the Valuation Lists will be transmitted to the Committee on or before the 5th of August next.

Proper forms will be sent you, and if more should be required they may be obtained at my office on application.

A copy of the Union Assessment Committee Act, with a Commentary and Notes by W. G. Lumley, Esq., is forwarded herewith.

By order of the Committee,

Geo. S. Claxton, Clerk.

Linton Union.

Instructions and Recommendations to Overseers.

All the property in the parish is to be rated at the net annual value, namely, at the rent at which the same might reasonably be expected to let from year to year, free of all usual tenants' rates and taxes, and tithe-commutation rentcharge (if any), and deducting therefrom the probable average annual cost of repairs, insurance and other expenses (if any), necessary to maintain them in a state to command such rent.

To arrive at the net annual value, ascertain first—

The gross estimated rental, namely:

The rent at which the property might reasonably be expected to let from year to year, the tenant bearing and paying all usual tenants' rates and taxes, and tithe-commutation rentcharge (if any). This, in most cases, will be the rent actually paid to the landlord.

From which deduct—

The probable average annual costs of the repairs, insurance and other expenses (if any), necessary to maintain them in a state to command such rent.

As to rating tithe rentcharges:

The gross annual value of tithe rentcharge is the total amount for the year, calculated according to the average prices of corn for the year ending 1st January preceding.

Cambridge.

Linton Union.

To ascertain the net annual value deduct from the gross annual value:

1. The average expenses of collecting; the law charges likely to be incurred in enforcing payment; and the probable losses by nonpayment.
2. All rates (but not land-tax, Queen *v.* Goodchild, Law Journal Reports, vol. 27, M. C. p. 233).
3. All ecclesiastical dues, such as payments made at visitations, &c.
4. Repairs of chancel where tithe-owner is rector.

As to rating cottages:

All the cottages in the parish must be rated; but if the owners are charged in your parish under the "Small Tenements Rating Act," you are then to rate such owners at three-fourths of the net annual value.

The Assessment Committee recommend,

That a new valuation be made.

That a Committee be appointed in each parish to assist the overseers in making such valuation.

That each member of the Committee leave the room when his own individual rating is under consideration.

And to secure uniformity in the union, this Committee, by way of suggestion only, and not as binding themselves to its ultimate adoption, recommend the following scale of deductions for repairs and insurance, viz.:—

6 per cent. on farms.

10 per cent. on house property, and from

15 to 20 per cent. on cottage property.

But this scale must, of course, be modified in special circumstances, and probably a larger deduction than 10 per cent. will be proper in the case of mills, manufactories, and similar properties.

If the tenant do all or any of the repairs, or insure, and the rent paid to the landlord be adopted for the gross estimated rental, no deduction, or a proportionate deduction only (as the case may be), should be made in respect of those items in forming the rateable value.

Two copies of the Valuation List must be made and signed by the overseers. One copy is to be sent immediately after the valuation is made, to Mr. Collin, as the clerk to the Board of Guardians, the other is to be deposited in the place in which the rate books are kept; and public notice of such deposit must be given on the Sunday next following the deposit, in the same manner as in the case of a poor-rate allowed by justices; and all persons assessed, or liable to be assessed to the relief of the poor, are to have the like right of inspecting and of demanding and taking copies or extracts from the Valuation List, as they now have in regard to poor-rates. At the expiration of 14 days from the time of notice given of the deposit of the second list, that list also must be sent to Mr. Collin, as the clerk of this Committee.

The lists when once sent to the Committee, or their clerk, cannot be returned for revision by the overseers, and if not satisfactorily made, a valuation by a surveyor must necessarily follow, the expense of which will fall upon the parish, if it exceed by one-sixth that returned by the overseers.

The Committee trust that the overseers will forthwith apply themselves earnestly to carry out, on their part, the provisions of this important Act of Parliament, and that all the Valuation Lists will be transmitted to the Committee, on or before the 31st December next.

Proper forms will be sent you, and if more should be required they may be obtained at Mr. Richardson's, Linton.

By order of the Committee,

Linton,
19 November 1862.

Josh. Thos. Collin, Clerk.

Observations.

As to Rights of Sporting.—In R. *v.* Williams, 18 Justice of the Peace, 502, a farm was let, subject to a reservation of the right of shooting, at the rent of 188 *l.* 10 *s.* per annum: afterwards the tenant hired the right of sporting over the farm and other lands, at the rent of 75 *l.* per annum.—50 *l.* was estimated as the value of the privilege of taking game, &c. upon the farm. The overseers rated the farm at 238 *l.* 10 *s.*, and the appellant contended that 188 *l.* 10 *s.* was the proper sum, and that no part of the 75 *l.* ought to have been

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been added. The Quarter Sessions confirmed the rate, subject to a case, and the Queen's Bench held the decision of the Sessions to be right. Where, however, the right of sporting is enjoyed as a mere easement, distinct from the occupation of the land, it seems not to be rateable. In R. *v.* Ellis, 1 M. and S. 652, it was held that a mere right of fishing would not of itself make the grantee rateable for it, though it would be otherwise if the grant conveyed a right to any portion of the soil. The same principle applies to the grant of a right of shooting, distinct from the occupation of the soil over which it is exercisable.

On the other hand, the tenant of land, the right of shooting over which is reserved, is only liable to be assessed at the annual value of the land, less the value of the right of sporting,—R. *v.* the Inhabitants of Thurlstone, 23 J. P. 565.

As to Property Tax Assessments.—To make the Property Tax Assessments accurate tests of the correctness of the gross estimated value in the Assessment Lists, they require careful revision. In most parishes there are farms extending into several, which are wholly assessed in the parish where the homestall is situated; and manors and other properties, not liable to the poor-rate, are charged to the property tax.

To show how unsafe a guide the unrevised assessments is—a corrected assessment, for a small parish, has been sent to Mr. Barlow, to be laid before the meeting on the 17th December, in which the value of the property charged to the tax is 1,421 *l.*, but the value of that liable to the poor-rate is only 1,055 *l.*, being a difference of more than 25 per cent.

The revised property tax assessment may be used to try the rateable value, thus:

Suppose the Valuation List for the parish above mentioned to be—

Gross Estimated Rental.	Rateable Value.
£. 1,000.	£. 891.

Property tax assessment corresponding with gross estimated rental - £. 1,055

		Deduct for Repairs and Insurance.			
Mansion - - -	£. 100	- 10 per cent.	-	£. 10	
Lands with homesteads	783	- 6 „	-	47	
Ditto without ditto -	162	- 2 „	-	3	
Cottages - - -	10	- 20 „	-	2	62
				62	Rateable value £. 993

Declaration to be added to the Rate.

We, the undersigned, do hereby declare that one of us, or some person on our behalf, has examined and compared the several particulars in the respective columns of the above rate with the Valuation List made under the authority of the Union Assessment Committee Act of 1862, in force in this parish, and the several hereditaments are, to the best of our belief, rated according to the value appearing in such Valuation List.

_____ } Churchwardens.

_____ }

_____ } Overseers.

_____ }

Every Valuation List, when approved by the Committee, shall be delivered to the overseers of the parish to which the same relates, and shall be preserved at the like place and in the like custody, and be subject to the like resort thereto, and be delivered over from time to time in like manner, as the books are wherein rates and assessments for the relief of the poor for the same parish are entered, and shall be produced by the overseers before the justices upon application for the allowance of rates, and at the special or general or quarter sessions when any appeal is to be heard, and also at such times and places as the Committee may from time to time direct.—25 & 26 Vict. c. 103, s. 23.

Cambridge.

Newmarket Union.

NEWMARKET UNION.

Gentlemen, Newmarket, 18 June 1863.

I AM directed by the Assessment Committee of this union to call your attention to the 14th section of the Union Assessment Committee Act, 1862, requiring you to prepare a Valuation List within three calendar months after their appointment, which took place on the 17th day of April last, and to request your attendance at my office on Tuesday, the 23d day of June instant, to receive the book wherein the Valuation List prepared by the late overseers of your parish is written, and which will enable you to prepare the new Valuation List within a much shorter time than the period prescribed by the Act.

In preparing your Valuation List, after arriving at the gross estimated rental, which is to be the rent at which the hereditaments might reasonably be expected to let from year to year, the tenant taking upon himself the payment of usual tenants' rates and taxes, and tithe-commutation rentcharge (if any), you will have to deduct therefrom the probable average annual costs of the landlord's repairs, insurance, and any other landlord's expenses necessary to maintain them in a state to command such rent.

The Committee, for the purpose of securing uniformity in the union (and by way of suggestion only, but not as binding themselves to its ultimate adoption), recommend the following scale of deductions for the items "landlord's repairs and insurance:"—

Land without buildings	2½ per cent.
Farms with homestalls, over 200 acres	7½ per cent.
Ditto under 200 acres	10 per cent.
Mansions, houses, maltings and granaries	15 per cent.
Cottages where landlord is chargeable with rates under the Small Tenement Act	25 per cent.
Mills	from 25 to 30 per cent.

Where a drainage tax, payable and paid by the landlord, is a charge upon the land, the Committee recommend the same to be deducted from the gross estimated rental, in addition to the above per-centage.

When you have thus carefully prepared the Valuation List you are required to authenticate it by your signatures, at the same time affixing the date, and thereupon to deposit it in the place within the parish in which the rate-books are deposited and kept.

By section 17, you are required to give public notice of such deposit on the following Sunday, at the same time you are forthwith to send a copy of the list to the Board of Guardians, and at the expiration of 14 days from the time of the notice given of such deposit to send the list itself to the Committee.

The Committee also recommend that the total rateable value of your parish should not be brought under the sum of *l.*, which, in their opinion, after much consideration, is the fair value as compared with the other agricultural parishes in the union.

In conclusion, I beg to state that any further information or explanation for your guidance in the matter will be readily afforded you upon personal application at my office.

I am, &c.
William Parr Isaacson,
Clerk to the Committee.

To the Overseers.

25th & 26th Vict. c. 103.

Gentlemen, Newmarket, 12 September 1863.

AT the weekly meeting of the Board of Guardians of the above union, held this day at the Union House, the Parochial Assessment Committee under this Act were appointed.

It becomes your duty therefore, as early as possible, and not later than the 12th of December next, to prepare a list, in the form prescribed by the Act (of which you will probably provide yourselves with a copy), of all rateable hereditaments in your parish, showing, as regards each, the name of the occupier, name of owner, description of property, estimated extent, gross estimated rental, and annual rateable value, to be styled "The Valuation List."

The gross estimated rental for the purpose of the Valuation List is to be the rent at which the hereditaments might reasonably be expected to let from year to year, free of all usual tenants' rates and taxes, and tithe-commutation rentcharge, if any.

You will observe that the estimate of the annual rateable value will, by the 6 & 7 Will. 4, c. 96, s. 1, be the rent at which the property might be reasonably expected to let from

Cambridge.

Newmarket Union.

from year to year, tenant paying all usual tenants' rates and tithe-commutation rentcharge (if any), and deducting therefrom the probable average annual cost of repairs, insurance, and other expenses necessary to maintain it in a state to command such rent.

When the Valuation List for your parish is completed, and signed by you, it must be deposited with the rate-books of the parish, a copy delivered to the Board of Guardians, and notice of the deposit must, in like manner as in the case of a poor-rate allowed by justices, be given on the next Sunday after the deposit of the list.

At the expiration of 14 days from giving such notice you must transmit the list to the before-mentioned Committee.

I am, &c.
William Parr Isaacson,
Clerk to the Committee.

To the Overseers.

WISBECH UNION.

Wisbech Union.

Gentlemen, Wisbech, 10 October 1862.

I BEG leave to inform you, that pursuant to the "Union Assessment Committee Act, 1862," (copies of which are herewith sent to you) an Assessment Committee of this union was appointed on the 25th ultimo.

This Act does not alter the law of rating; its object is to secure uniform and correct valuations of the parishes in the various unions, and the importance of the measure will appear when you consider that by an Act passed in the year 1861, the common charges in each union are now borne by the several parishes according to their rateable value, and not, as heretofore, in proportion to the average annual expenditure of such parishes for the relief of the poor.

The Committee wish to point out, that by section 14 of the Act of 1862, the overseers of each parish in this union are required, within three calendar months from the 25th of September last (the date of the appointment of this Committee), to make a list of all the rateable hereditaments in their parish, with the annual value thereof, in the form set forth in the Schedule to the Act, and that unless you should be of opinion that the valuation last acted upon in your parish correctly shows the full value of all such hereditaments, you must revise such valuation, and every list is to be signed by the overseers, at the same time affixing the date, and is hereafter to be called the Valuation List. If there be any rateable hereditaments in your parish not actually rated in the last poor rate, they should, nevertheless, be included in the Valuation List.

Section 15 enacts, that the gross estimated rental shall be the rent at which the hereditaments might be reasonably expected to let from year to year, free from all usual tenants' rates and taxes and tithe commutation rentcharge; and in order to define or ascertain the rateable value, the Committee recommend the several parishes in the union, where practicable, to adopt a uniform rule in the deductions for repairs, &c., from the gross estimated rental; and the Committee suggest that such deductions be made, as nearly as circumstances will permit, on a uniform rate of 12 per cent. on houses and buildings of all kinds, and 6 per cent. on land. This suggestion, however, is not given without qualification, inasmuch as with reference to the general subject of repairs, the Committee are aware that the only proper proceeding is to make deductions according to the actual state of each particular property.

The Committee further recommend, so as to prevent as far as possible the necessity of having any expensive valuations made, that a committee of ratepayers be appointed in each parish to assist the overseers, who will in all probability be able to make a full and fair assessment, without the agency of a paid surveyor.

The Committee also request your attention to the 17th, 18th, and 19th sections of the Act, by which the overseers are required to deposit the Valuation List when completed in the place, within the parish in which rate-books are deposited, of which deposit they are to give public notice on the following Sunday, and all persons assessed in the parish may inspect or copy it, as in case of a poor-rate. At the same time, the overseers are forthwith to send a copy of the list to the Board of Guardians, and at the end of 14 days from the notice they are to send the list itself to the Committee; any overseer or ratepayer in the union will thereupon be entitled to inspect or copy it. Objections may be made by the overseers, or by any person who may feel himself aggrieved, but the objector must give notice of his objection within 28 days after the notice of the deposit of the list in the parish, and his notice (specifying the grounds of the objection) must be given in writing to the Committee, and to the overseers of the parish concerned; and also (if the nature of the objection required it), to the person who is rated for the property in question.

On the receipt of the Valuation Lists, the Committee will hold meetings to hear objections, of which meetings they will give 28 days' notice to the overseers, who on the Sunday following the receipt of such notice are to publish the same, as in the case of a rate allowed by justices.

The Committee have made an order that the Valuation Lists of the several parishes are to be deposited, and copies delivered to the Board of Guardians, on or before the 25th day of December next.

Cambridge.

Wisbech Union.

To prevent mistakes the Committee request you to observe, that according to the above statement of the provisions of the Act:—

1. The Valuation Lists must be completed and deposited, and a copy sent to the Board of Guardians, on or before Thursday, 25th December 1862.

2. Notice of such deposit must be given in your parish church on the Sunday following the deposit.

3. The Valuation Lists must be forwarded to the Committee at the expiration of 14 days from the time of the notice given of the deposit, but in no case later than 12th January 1863.

4. Objections must be made in writing on or before the expiration of 28 days after the notice of the deposit, but in no case later than 26th January 1863.

The different forms of notices, &c., required to be given will be furnished to you on application at my office.

I am, &c.

To the Churchwardens and Overseers. *G. D. Collins*, Clerk.

Chester.

COUNTY OF CHESTER.

Altrincham Union.

Altrincham Union.

Gentlemen, Union Office, Knutsford, 5 January 1863.

In reference to my circular of the 20th ultimo, I beg to inform you that in this Union the following will be the scale of deductions from "Gross Estimated Rental" to form the "Rateable Value":—

From farms or land held without buildings		5 per cent.
From mansions or houses of the yearly value of not less than 100*l.*, held with land	houses	10 „
	land	5 „
From all houses of 10*l.* rental and under 100*l.*		10 „
From cottages above 6*l.* and under 10*l.* rental		15 „
From cottages of 6*l.* and under		20 „
From mills, works and manufactories		15 „
From tithes		15 „

You will be good enough to let me have your Valuation List, duly signed by both of you, on or before the 26th instant.

I am, &c.

John B. Cutter,

To the Overseers. Clerk to the Guardians.

Birkenhead Union.

Birkenhead Union.

Gentlemen, 27 January 1863.

I beg to hand you copy of resolutions adopted by the Assessment Committee of this Union, at a meeting held this day.

I am, &c.

Peter Gregory.

The overseers of the several townships having been invited to meet the Assessment Committee, and to offer any suggestions relative to carrying into operation the New Parochial Assessment Act; and the Committee having heard their several opinions,—

It was Resolved,—That, while the Assessment Committee are quite aware of the difficulties of carrying out the several clauses of the Act, so as to insure, as far as possible, uniformity of rating throughout the union, they do not think it advisable to deviate from the principles laid down in the first resolution passed at the county meeting held at Crewe, and there unanimously adopted; a large discretionary power being thereby left to the different overseers.

That the resolutions adopted by this Committee on the 9th day of December last be rescinded, so far as the same are not in unison with the terms of the resolutions adopted at the county meeting.

That the resolutions passed by the county meeting at Crewe, on the 14th instant, be adopted by this Committee, and a copy thereof sent to the overseers of the several townships of the union, with instructions to proceed in making out the respective Valuation Lists, according to the terms of such resolutions.

To the Overseers.

Chester.

Birkenhead Union.

COPY of Resolutions adopted at the County Meeting at Crewe, on the 14th January 1863.

Resolved unanimously,—That the annual value of property, as determined by the Income-tax Commissioners for the purposes of Schedule (A.), or the actual rent when the property is let may, as a general rule, be considered a test of the reasonable rent for the purposes of the Parochial Assessment Act; but it is not a conclusive test; and that the existence of important exceptional circumstances must be determined by the Parochial Assessment Committee.

Resolved,—That (subject to special cases to be settled by the Assessment Committees) the deductions from the gross estimated rental for repairs, insurances, and other expenses, to arrive at the rateable value shall be as follows:—On land either with or without farm-house and buildings occupied therewith, 5 per cent. If the house is assessed to house duty, the land and house to be assessed separately, and the house to be assessed according to the following scale:—On houses of 10*l.* rent and upwards, 10 per cent.; on cottages of 6*l.* rent and up to 10*l.*, 15 per cent.; on cottages under 6*l.* rent, 20 per cent.; tithes, 15 per cent.; on mills, manufactories, and other like property, 20 per cent.

Great Boughton Union.

GREAT BOUGHTON UNION.

Gentlemen, Crypt Chambers, Chester, 17 November 1862.

IN transmitting the enclosed notice to you as overseers, I am directed by the Assessment Committee to state that they are desirous that the new Assessment Act should be brought into operation as early as possible; and that although you are only legally required to deposit the Valuation Lists within three months after the appointment of the Committee, yet they trust that in all cases where it may be practicable, such deposit may be made before Saturday, the 10th of January next, to which day the Committee stands adjourned.

With a view of facilitating your duties under the Act, I am directed to call your attention to the following extract from the Official Circulars issued by the Poor Law Board:—

> "The overseers of every parish in a union are required, within three months after the appointment of the Committee, to prepare a Valuation List according to the 6 & 7 Will. 4, c. 96, of the rateable hereditaments in the parish, and unless they consider the existing valuation to be correct, they shall revise it, and when corrected, shall sign the list so made. A form of this list is supplied in a schedule to the Act.
>
> "As there is no definition of the term 'Gross Estimated Rental' in the 6 & 7 Will. 4, c. 96, and there is to be a column for it in the Valuation List, a definition is supplied in the following terms:—'The Gross Estimated Rental' for the purpose of the Schedule to this Act shall be the rent at which the hereditament might reasonably be expected to let from year to year, free of all usual tenants' rates and taxes, and tithe commutation rentcharge (if any), the tenant taking these burthens upon himself.
>
> "The 'Rateable Value' will then be readily ascertained by deducting from the 'Gross Estimated Rental' the cost of repairs and insurance, and the other expenses (if any), necessary to maintain the property in a state to command the same rent."

The necessary forms of Valuation Lists and Notices may be had at my office, where any further information on the subject may be obtained.

I am, &c.

Edward Evans,

To the Overseers. Clerk to the Committee.

RESOLUTIONS passed at a Meeting of the Union Assessment Committee of the Great Boughton Union, held at Crypt Chambers, Chester, on the 17th day of January 1863. *P. S. Humberstone*, Esq., M.P., in the Chair.

THE following Resolution passed at the General Meeting of Deputations from the Poor Law Unions in this county, held at Crewe on the 14th instant, was adopted by this Committee, viz.:—

That the annual value of property as determined by the Income Tax Commissioners for the purposes of Schedule (A.), or the actual rent when the property is let may, as a general rule, be considered a test of the reasonable rent for the purposes of the Parochial Assessment Act, but it is not a conclusive test; and the existence of important exceptional circumstances must be determined by the Parochial Assessment Committee.

Resolved, That (subject to special cases to be settled by the Assessment Committees) the deductions from the gross estimated rental for repairs, insurances, and other expenses, to arrive at the rateable value, shall be as follows:—On land, either with or without farm-house and buildings occupied therewith, 5 per cent. If the house is assessed to house duty, the land and house to be assessed separately, and the house to be assessed according to the following scale:—On houses of 10*l.* rent and upwards, 10 per cent.; on cottages of 6*l.* rent and up to 10*l.*, 15 per cent.; on cottages under 6*l.* rent, 20 per cent.; tithes, 15 per cent.; on mills, manufactories, and other like property, 20 per cent.

Chester.

Congleton Union.

Congleton Union.

At a meeting of the Assessment Committee of the above Union, held on the 30th day of January 1863—

It was resolved, That the following regulations for making out the Valuation Lists in this Union be issued to the overseers for their guidance:—

That the annual value of property, as determined by the Income Tax Commissioners for the purposes of Schedule (A.), or the actual rent when the property is let may, as a general rule, be considered a test of the reasonable rent for the purposes of the Parochial Assessment Act, but it is not a conclusive test; and that the existence of important exceptional circumstances must be determined by the Parochial Assessment Committee.

(The annual value mentioned in the foregoing Resolution is the amount to be inserted by the overseers in the column headed "Gross Estimated Rental," in their Valuation Lists.)

That (subject to special cases to be settled by the Assessment Committee) the deductions from the gross estimated rental for repairs, insurance and other expenses, to arrive at the rateable value, shall be as follows:—

On land either with or without farmhouse and buildings occupied therewith - - - - - - - - - - - 5 per cent.

If the house is assessed to the house duty, the land and house to be assessed separately, and the house to be assessed at the following scale:—

On houses of 10 *l.* rent and upwards - - - - -	10 per cent.
On cottages of 6 *l.* rent, and up to 10 *l.* - - -	15 per cent.
On cottages under 6 *l.* rent - - - - -	20 per cent.
Tithes - - - - - - - - - -	15 per cent.
On mills, manufactories, and other like property -	20 per cent.

That the overseers be requested to call to their assistance a committee of the principal ratepayers of their townships to correct any cases they may consider exceptional to Schedule (A.)

That the overseers be requested to make out and send forthwith to the clerk to the Guardians a copy of their Valuation List, in order that the Assessment Committee may at once proceed with the revision of such lists.

John Latham,
Clerk to the Assessment Committee.

P.S.—Where the overseers have not a copy of the Property Tax Assessment (Schedule A.) they had better at once apply to me for a copy.

J. L.

Runcorn Union.

Runcorn Union.

Gentlemen, Frodsham, 16 December 1862.

I am directed by this Committee to forward to you a copy of certain Resolutions passed by them, defining "Gross Estimated Rental," and "Rateable Value," and laying down a per-centage, which, being deducted from the gross estimated rental, arrives at the rateable value of the several classes of property referred to in the Schedule to such Resolutions; and they recommend your adoption of that per-centage in filling up the column in your Valuation List headed "Rateable Value," as they purpose to act upon it as a general rule in revising the lists.

With respect to any rateable property not referred to in the Schedule, you will have to exercise your discretion.

The Committee request you will send in your Valuation Lists as early as possible, and by no means to delay doing so after the 9th day of January next, as the Committee do not purpose any further extension of time.

I am, &c.
Albert Harrisson.

To the Overseers.

Chester.

Runcorn Union.

Copy Resolutions within referred to.

Board Room, Dutton, 28 November 1862.

Resolved, That "Gross Estimated Rental" is the rent which property may reasonably be expected to let for from year to year, free of, that is the tenant paying and not deducting from such rent, the tenants' rates and taxes, and tithe commutation rentcharge (if any).

That "Rateable Value" is the amount of the gross estimated rental as before defined, after deducting therefrom the probable average annual cost of repairs, insurance, and other expenses (if any) necessary to maintain property in a state to command such rent.

That as respects the property referred to in the Schedule hereunder written, in order to arrive at the rateable value thereof, and with the view of establishing uniformity of rating throughout this union, the deductions before named may be made by way of per-centage on the gross estimated rental as specified in such Schedule.

The Schedule above referred to.

Description of Property.	Per-Centage on Gross Estimated Rental.
	£. s. d.
1. Land without buildings thereon - - - - -	5 – –
2. Farms, including houses, buildings, and land - -	10 – –
3. Houses, with or without shops, gardens, and outbuildings, the gross estimated rental of which exceeds 20 *l.* a year - - - - - - -	12 10 –
4. Houses, with or without shops, gardens, and outbuildings, the gross estimated rental of which exceeds 8 *l.* a year but does not exceed 20 *l.* a year	15 – –
5. Houses or cottages, with or without shops, gardens, and outbuildings, the gross estimated rental of which is 8 *l.* a year and under - - - - -	25 – –
6. Works and manufactories - - - - - -	20 – –
7. Tithes (the proportion may be taken as the gross estimated rental) - - - - - - - -	15 – –

Resolved, That where a person holds under one tenancy a farm with houses or buildings thereon, and under another tenancy, under a different landlord, though occupied and used with such farm, houses, and buildings, land without houses or other buildings thereon, the land last referred to may be rated at the same rate as property comprised in No. 1 in the foregoing Schedule.

That where land without buildings thereon is situate in a township distinct from that where land occupied therewith is situate, and on which houses or buildings stand, though both are under the same tenancy, the land without buildings thereon, situate in the distinct township, may be rated at the same rate as property comprised in No. 1 in the foregoing Schedule.

That where there may be a small portion of land occupied with property defined in Nos. 3, 4, and 5 in the foregoing Schedule, and situate in the same township and under the same tenancy or holding, the land may be rated with such property, provided it cannot be considered as coming under the denomination of property comprised in No. 2 in the foregoing Schedule; but considerable discretion should be exercised under this head.

Stockport Union.

Stockport Union.

Dear Sir,

The Assessment Committee recommend the following deductions:—

Land with or without farm-houses or buildings - - -	5 per cent.
Houses 10 *l.* and upwards - - - - - - - -	10 „
Houses 6 *l.* and below 10 *l.* - - - - - - - -	15 „
Houses under 6 *l.* - - - - - - - - -	20 „
Factories, workshops, &c. - - - - - - - -	20 „

Please to make your valuation agree with this.

Yours, &c.

To the Overseers. *Henry Coppock.*

Cornwall.

Bodmin Union.

COUNTY OF CORNWALL.

Bodmin Union.

Gentlemen, 28 November 1862.

I FORWARDED to you on the 3d instant a printed notice, specifying the duties which will devolve upon you under the provisions of the Union Assessment Act, 1862, and I am now directed by the Assessment Committee of this union to communicate to you the following suggestions for your guidance in the discharge of those duties.

To secure, as far as possible, uniformity of practice in this county, it has been resolved,—

1. That the "Gross Estimated Rental" to be entered in the schedule should be the rent at which property may be reasonably expected to let from year to year, the tenant paying the usual tenants' rates and taxes, and tithe-commutation rentcharge (if any).
2. That the "Rateable Value" is the amount of gross estimated rental, as above defined, after deducting therefrom the average expense of repairs and insurance, with any other expenses which may be necessary in order to keep the property in a state to command the rent.
3. That the deductions from the gross estimated rental for repairs, insurance and other expenses (if any) necessary to keep the property in a state fit to command the rent, may be made by way of per-centage on the gross estimated rental, within the following limits, viz.:—

For land without buildings, not exceeding - -	2 per cent.
For farms, including dwelling-houses and buildings, not exceeding - - - - - - - -	10 per cent.
For dwelling-houses, the rental of which shall exceed 6*l.* per annum - - - - - - from	10 to 25 per cent.
For cottages at 6*l.* per annum, and under - -	15 to 35 per cent.
For warehouses, iron foundries, and gas works - -	10 to 20 per cent.

The period allowed for the completion of the Valuation Lists will expire on the 25th of January next, but it is most desirable that the overseers of the smaller parishes should complete their Lists, and forward them to the Committee within a month from this time.

I am, &c.
W. R. Hicks,
Clerk to the Assessment Committee.

To the Overseers.

Camelford Union.

Camelford Union.

COPY of Instructions issued by the Assessment Committee of the Board of Guardians of the Camelford Union to the Overseers of the several Parishes therein.

17 October 1862.

Ordered, That the clerk write all the overseers of the several parishes, and request them to call vestries, and state to the ratepayers that this Committee recommend the appointment in each parish of a Committee to assist the overseers in making the Valuation Lists.

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28 November 1862.

A COPY of the "Union Assessment Committee Act, 1862," was sent to the overseers of each parish, and the following instructions for them to arrive at the rateable value from the gross estimated rental.

To deduct 2 per cent. on all lands without buildings.
To allow 10 per cent. for all farms, including houses and buildings.
The deductions on dwelling-houses above 6*l.* per annum, not to exceed 25 per cent.
The allowance on cottages at 6*l.* and under, not to exceed 35 per cent.

30 June 1863. *C. C. Hawker,* Clerk.

St. Columb Major Union.

St. Columb Major Union.

INSTRUCTIONS to Overseers, dated 2 December 1862.

THE first duty of the overseers is to make a Valuation List of the whole of the hereditaments liable to be rated to the poor, within their respective parishes. This List, the form of which is given in the Act of Parliament (a copy of which has already been given to the overseers), so far as the first five columns, will be nothing more than a transcript of the same columns from the present poor-rate.

In filling up the sixth column of the Valuation List, viz. that headed "Gross Estimated Rental," the overseers should endeavour to ascertain, so far as is in their power, what

what are the actual amounts at which the different properties in the List either would, or are, let at from year to year, the tenant paying all the usual outs of tithes, rates, and taxes.

It is presumed that comparatively few properties are held on merely yearly tenancies; great responsibility and power will, therefore, devolve on the overseers in filling up this column, as it by no means follows that the rent reserved on leases, granted for terms of years, will represent the value of the property to be let by the year, as instances will frequently occur where such rent may be either too high or too low; and in such instances, the overseers must exercise their discretion in raising or lowering the amount. Again, where the owner of property occupies his own estate, it will be for the overseers to determine in what amount he should be assessed, in which they will have no other guide than their own knowledge of the property, and drawing a comparison between it and similar properties in the parish let at rack-rent.

The next column, that containing the "Rateable Value," will be more easily arrived at, as all the overseers will have to do, will be to deduct from the last column the allowances to be made as the estimated cost of repairs, and for insurance and other expenses necessary to maintain the premises in such a state as to command the rent.

To facilitate the labours of the overseers in this respect, the following scale, which was agreed on at a meeting of deputations from the different unions of the county, held at St. Austell on the 25th ultimo, will be a great guide; for whilst it leaves much still in the discretion of the overseers, the deputations attending that meeting considered, that if the scale should be generally and fairly adopted, it would tend to an uniform rating throughout the county. They suggest that the following deductions should be made from the gross, to ascertain the rateable value; viz.:—

From lands where there are no buildings, a deduction not exceeding 2 *l.* per cent.

From farms, including houses and buildings necessary to carry on the farm, a deduction not exceeding 10 *l.* per cent.

From houses, not connected with farms, where the rental exceeds 6 *l.* per annum, a deduction varying from 10 *l.* to 25 *l.* per cent.

From houses whose rent does not exceed 6 *l.* per annum, a deduction ranging from 15 *l.* to 35 *l.* per cent.

From warehouses, iron foundries, and gas works, a deduction ranging from 10 *l.* to 20 *l.* per cent.

In rating the tithe rentcharge of your several parishes, the gross estimated rental should be the sum at which the tithes are commuted, adding or deducting therefrom, every year, "the averages," as shown by the Tables, and deducting all rates and taxes. And to arrive at the rateable value, the following further deductions must be made, viz.:—

1st.—The average annual costs of collection, including legal process and losses.

2d.—The average annual costs of repairing the chancel.

3d.—Ecclesiastical dues, if any.

4th.—Curate's salary, where such curate is necessarily employed to assist the incumbent, and not as his substitute.

It is required by the 17th section of the Act, that the Valuation Lists, when complete, must be deposited by the overseers, for the inspection of the parishioners, in the place in such parish in which rate-books are deposited and kept, and a copy must be forthwith delivered to the Board of Guardians. Of the deposit of such List, the overseers must give public notice on the Sunday next following the deposit; and after it has been so deposited fourteen days, it must be sent to the Assessment Committee.

Overseers are urged, in all instances, to immediately enter on their duties, as the labours of the Assessment Committee would be much lightened and facilitated if they could receive the lists from the smaller parishes within the union, so as to commence their inspection and revision whilst the larger lists are being completed.

It may be added, that the Assessment Committee have power under the Act, to remunerate overseers and others for their labours.

The necessary forms and books on which to make out the Valuation Lists may be procured of Mr. Drew, stationer, St. Columb.

The committee would add, that they will at all times be willing, either themselves, or through their clerk, Mr. Geo. B. Collins, to give every assistance and advice in their power to overseers who may need it.

ST. COLUMB MAJOR UNION.

INSTRUCTIONS to Overseers,—dated 7 May 1863.

[*Same as the preceeding Instructions, dated* 2 *December* 1862.]

Cornwall.

Falmouth Union.

Falmouth Union.

Gentlemen, 10 December 1862.

I am requested by the Union Assessment Committee to send for your information, the accompanying copy of the Statute 25 & 26 Vict. c. 103, with the circular thereon, issued by the Poor Law Board.

The object of the Act is to secure uniform and correct valuations of parishes; it makes no alteration in the principle of assessing the poor-rate, and you will assess the same persons and hereditaments as heretofore.

You are to make out and send to the Committee Valuation Lists of all the rateable hereditaments in your parish, with the annual value thereof respectively, in the form shown in the Schedule to the Act. After these lists have been made and delivered to the Committee, and finally settled by them, all rates thereafter made by you must be in strict accordance therewith.

All rateable property of every description, and without exception, must be included in the lists.

Within three calendar months after the appointment of the Committee (of which you have already had notice), you are to make out and sign the Valuation Lists, to deposit the same for 14 days in some place within the parish where rate-books are usually kept; to give public notice of the deposit of such lists on the Sunday next following the deposit, in the same manner as in the case of a poor-rate allowed by justices; to forward at the time of the deposit to the Board of Guardians a copy of such Valuation Lists, and at the expiration of the 14 days from the time of the notice given, transmit such original lists to the Committee. The accompanying supply of forms will probably be sufficient to enable you to make out the first Valuation Lists in duplicate: until they have been finally settled by the Committee, the contribution to the common fund will be assessed as heretofore; and in order to the new lists being brought into operation at Lady-day next, the Committee suggest that you will return them as soon as possible, as you cannot, in their preparation and delivery, require so long a period as three calendar months.

The columns in the Valuation Lists requiring your most particular attention, are those referring to the "Gross Estimated Rental," and the "Rateable Value." It is very important that a uniform principle should be acted upon with respect to these, and the Committee desire me to acquaint you that they unanimously approve of, and strongly recommend you to act upon the following resolutions adopted at a general meeting of deputations from several of the Assessment Committees, held at St. Austell on the 25th ultimo:—

1.—That the gross estimated rental be the rent at which property may be reasonably expected to be let from year to year, the tenant paying the usual rates, taxes, and tithe-commutation rentcharge, (if any.)

2.—That the rateable value be the amount of the gross estimated rent as above defined, deducting therefrom the average annual expense of repairs, insurance, with any other expenses which may be necessary to put the property in a state to command rent.

3.—That no deduction on lands, without buildings, should exceed 2 per cent.

4.—That for farms, including houses and buildings, the deduction should not exceed 10 per cent.

5.—That the deduction for dwelling-houses whose rental shall exceed 6*l.* per annum, should be from 10 to 25 per cent.

6.—That the deduction on cottage property from 6*l.* and under, be from 15 to 35 per cent.

7.—That deductions from warehouses, iron foundries and gas works be from 10 to 15 per cent.

A perusal of the Act will show you that very large powers are entrusted to the Committee: amongst other things they may direct new valuations to be made of all or some of the rateable hereditaments in any parish; the Committee, however, are of opinion that a strict adherence to the principles laid down in the foregoing resolutions, and the exercise of a fair amount of impartial care and attention on your parts, will render it unnecessary that the expense of new valuations should be incurred, and ensure the accomplishment of the objects of the Statute.

If you should require any information beyond that contained in this letter, I will furnish it on being applied to for that purpose.

I am, &c.

To the Churchwardens and Overseers. *W. J. Genn,* Clerk.

St. Germans Union.

Gentlemen, Saltash, 27 November 1862.

I BEG to inform you that the Committee under the Union Assessment Act, 1862, was appointed on the 13th instant.

For your information I send you a copy of the Statute 25 & 26 Vict. c. 103, and solicit your careful perusal thereof, that you may become aware of the duties you have to perform thereunder.

The object of this Act is, to secure "uniform and correct Valuations of Parishes in the Unions of England."

It will be seen that large powers are vested in the Committee, enabling them to enforce the productions of all rate-books, valuations of property, apportionments, maps, surveys and other documents, and to require the attendance of all persons able to afford information thereon, and to examine them; and that by section 40, every person who shall refuse to attend or to give evidence, or refuse to produce documents, is liable for every such offence to a penalty not exceeding 20 *l.*, upon summary conviction before justices. Power is also given to the Committee to allow such compensation for returns made in pursuance of their orders, and expenses connected therewith, as to them may seem just.

You will observe that the overseers of every parish in the union are required, within three calendar months after the appointment of the Committee, to make out and sign the Valuation List; to deposit the same for 14 days in some place within the parish where rate-books are usually kept; to give public notice of the deposit of such list on the Sunday next following the deposit in the usual manner, as in the case of a poor-rate allowed by justices; to forward, at the time of the deposit, to the Board of Guardians a copy of such Valuation List, and at the expiration of the 14 days from the time of the notice given, to transmit such original list to the Committee. I send a specimen sheet of the form on which you are to make out the Valuation List, together with a notice of the deposit of such list; it is provided by the Act, that until the Valuation Lists of all the parishes in a union have been finally settled by the Committee, the contributions to the common fund shall be assessed as heretofore; and with the view of bringing the Valuation Lists into operation in this union at Lady-day next, I would suggest that such lists shall be made out and delivered at as early a period as may be practicable, to enable the Committee to proceed with the revision and settlement of such lists, and thus facilitate the object in view.

The most important columns you will have to fill up in the Valuation Lists, are the "Gross Estimated Rental" and the "Rateable Value." The most advisable course will be to fill up the column "Gross Estimated Rental" under ordinary circumstances, with the amount of rack rent actually paid, or agreed to be paid to the owner for the hereditaments assessed (where the property is let at a rack rent, and the tenant pays the usual tenants' rates and taxes, and tithe rentcharge); but where the tenant, by his contract, is liable to pay the Land Tax, that amount must be added to the yearly rent, under the head "Gross Estimated Rental."

There may possibly be cases where the rack rent will not represent the actual lettable value; these must be dealt with separately, and where the hereditaments are not let at a rack rent, the column should be filled up with the rent which the hereditaments might reasonably be expected to let for from year to year, the tenant discharging the burthens before referred to; where the landlord pays the rates and taxes under the Small Tenements Act, the amount of tenants' rates and taxes to be paid by him should be deducted from the rent, so as to arrive at the "Gross Estimated Rental." The column "Rateable Value" should be filled up with the actual or estimated rack rent, deducting therefrom the probable average annual cost of the landlord's repairs, insurances and other expenses, if any necessary, to maintain the hereditaments in a state tocommand such rent, so that the difference between the two columns will only be in the deduction for repairs, insurances, &c. The same principle of assessment should be applied to tithe rentcharge as to every other kind of property, viz., what it might reasonably be expected to let for from year to year should represent the "Gross Estimated Rental" (the taker paying all tenants' rates and taxes, and allowing for costs of collection, losses, &c.); and in order to arrive at the "Rateable Value" there should be deducted from the "Gross Estimated Rental" any ecclesiastical dues and fees that may be payable thereout, together with an average sum for the annual cost of repairing the chancel, and curate's salary, where a curate is employed, and additional aid from the size or population of the parish is necessary.

I am instructed by the Committee to impress on you the importance of adhering strictly to the principle here laid down, in order that a just and uniform assessment of all rateable property within your parish and throughout the entire union may be secured; difficulties may arise in special cases as to the allowance that should be made for repairs. The Parochial Assessment Act, 6 & 7 Will. 4, c. 96, required you to deduct "the probable average annual cost of repairs," an annual valuation of repairs is not contemplated, and perhaps it will be found an equal per-centage allowance for repairs on all property of the same class in your parish, will ordinarily be as just as can be devised.

In conclusion, I have to observe, the Committee are authorised, with the sanction of the Guardians, to order a valuation to be made of all or any of the rateable property in a parish, but this power is one which, on account of the cost it will entail, the Committee would be reluctant to exercise. The most effectual mode of preventing the necessity of such

Cornwall.

St. Germans Union.

a measure is a diligent and honest discharge of their duties by the overseers of the various parishes in the Union. I shall be happy, on behalf of the Committee, to afford any explanation or assistance to any of you, on any point not adverted to in this letter, that may arise.

I am, &c.
Fredk. W. P. Cleverton, Clerk.

To the Churchwardens and Overseers.

Helston Union.

Helston Union.

For your information, I send a copy of the circular issued by the Poor Law Board to the Clerk of Unions, dated 17th October 1862. Also a copy of the statute 25 & 26 Vict. c. 103; and also the notice, having my signature, dated 1st November.

By the last-mentioned paper you will observe that the first step to be taken by you is, to make out the "Valuation List," and this must be done according to the form set forth in such notice, on or before the 18th January next.

I send you a supply of such forms, and more may be obtained from me if necessary, to enable you to complete the list and copy list according to the Act.

In filling up these sheets, you can take the latest poor-rate as your guide, and copy the required particulars into the first five columns of the sheet, taking care to revise and correct them where necessary.

You will also observe, that if there be any rateable hereditaments not actually rated in the latest poor-rate, they should nevertheless be included in the "Valuation List."

The most important columns, however, will be the 6 and 7, namely, those headed "Gross Estimated Rental," and "Rateable Value." And respecting these the Committee think that the safest and most advisable course will be to fill up the column "Gross Estimated Rental," under ordinary circumstances, with the amount of rack-rent actually paid, or agreed to be paid, to the owner for the hereditaments assessed (where the property is let at a rack-rent and the tenant pays the usual tenant's rates and taxes and tithe rent-charge). There may possibly be cases where the rack-rent will not represent the actual lettable value, and these must be dealt with separately; and where the hereditaments are not let at a rack-rent, the column should be filled up with the rent which the hereditaments might reasonably be expected to let for, from year to year, the tenant discharging the burthens before referred to. Where the landlord pays the rates and taxes, under the Small Tenements Act, the amount of tenant's rates and taxes so paid by him should be deducted from the rent, and the balance set down as the "Gross Estimated Rental." The column "Rateable Value" should be filled up with the actual or estimated rack-rent, deducting therefrom the probable average annual cost of the landlord's repairs, insurance, and other expenses, if any, necessary to maintain the hereditaments in a state to command such rent; so that the difference between the two columns will only be in the deduction for repairs, insurance, &c. The same principle of assessment should be applied to tithe rent-charge as to every other kind of property, viz., what it might reasonably be expected to let for, from year to year, should represent the "Gross Estimated Rental" (the taker paying all tenant's rates and taxes, and allowing for costs of collection, losses, &c.) And in order to arrive at the "Rateable Value," there should be deducted from the "Gross Estimated Rental" any ecclesiastical dues and fees that may be payable thereout, together with an average sum for the annual cost of repairing the chancel, and curate's salary, where a curate is employed, and additional aid, from the size or population of the parish, is necessary.

I am directed by the Committee to impress on you the importance of adhering strictly to the principle here laid down, so that a just and uniform assessment of all rateable property within your parish, and throughout the entire union, may be secured. Difficulties may arise in special cases as to the allowance that should be made for repairs. The Parochial Assessment Act, 6 & 7 William 4, c. 96, requires you to deduct "the probable average annual cost of repairs." An annual valuation of repairs, you will observe, is not contemplated; and perhaps it will be found that an equal per-centage allowance for repairs on all property of the same class in your parish will, in ordinary cases, be as just and reasonable as can be devised, though it is difficult to lay down any rule that will embrace all cases.

Having completed such Valuation List, you will find your next step is to deposit it, and give notice thereof, and make a copy of it, and deliver both list and copy to the "Assessment Committee," in the manner and at the time set forth in the notice alluded to in the beginning of this letter.

In conclusion, I have to observe that the Committee are authorised, with the sanction of the Guardians, to order a valuation to be made of all or any of the rateable property in a parish; but this power is one which, both on account of the cost it will entail as well as the delay it will occasion, the Committee would be reluctant to exercise. And the most effectual mode of preventing the necessity for such a measure is, a diligent and honest discharge of their duties by the overseers of the various parishes in the union.

I shall be happy, on behalf of the Committee, to afford assistance to any of you on any point on which I may not have been sufficiently explicit, or which may not have been adverted to in this letter,

And am, &c.
Glynn Grylls, Clerk.

To the Churchwardens and Overseers.

Cornwall.

Helston Union.

Parish of CROWAN.—To the Overseers of the Poor.

NOTICE is hereby given, that the Board of Guardians of the Helston Union having, at a meeting held on the 18th day of October 1862, appointed an Assessment Committee for the said union, in pursuance of the "Union Assessment Committee Act, 1862," you are hereby required by the said Act, within three calendar months after the appointment of such Committee, to make a list of all the rateable hereditaments in the said parish, with the annual value thereof respectively, in the form set out in the Schedule to the said Act, which is as follows:—

VALUATION LIST for [*the Parish or Place for which the List is made*], in the County of .

Name of Occupier.	Name of Owner.	Description of Property.	Name or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

Signed this day of

A. B. } Overseers of the Poor of the
C. D. } Parish aforesaid.

And unless you think that the valuation last acted upon in assessing the rate for the relief of the poor correctly shows the full annual rateable value of all such hereditaments, you are required to revise such valuation:

And when the said list (which is to be styled "The Valuation List") has been duly made and signed by you, you are to deposit it in the place within the said parish in which rate-books are deposited or kept, and to give public notice thereof, on the Sunday next following such deposit, in the same manner as in the case of a poor-rate allowed by the Justices; and whilst such list remains so deposited, all persons assessed or liable to be assessed to the relief of the poor of the said parish (*or* Township) will have the same right of inspecting and of demanding and taking copies of and extracts from such list, as in the case of a poor-rate allowed by the Justices:

And you are also required, as soon as the said list has been made and signed, to deliver a copy thereof to the Board of Guardians of the above-named Union; and further, at the expiration of 14 days from the time of the notice of the deposit of such list, to transmit the list itself to the said Assessment Committee.

Signed, by order of the said Committee, this 1st day of November 1862.

Glynn Grylls, Clerk of the Committee.

N. B.—The requisite forms for preparing the Valuation List may be obtained, in books or quires, on application to me, at Helston.

At a meeting of the Assessment Committee of the Helston Union, duly convened and held on the 29th instant;

It was Resolved,—

1. That the gross estimated rental be the rent at which property may be reasonably expected to be let from year to year, the tenant paying the usual tenant's rates, taxes, and tithe commutation rent-charge, if any.
2. That the rateable value be the amount of the gross estimated rent as above defined, deducting therefrom the average annual expense of repairs, insurance, and any other expenses, which may be necessary to put the property in a state to command such rent.
3. That no deduction on lands without buildings should exceed two per cent.
4. That for farms, including houses and buildings, the deduction should not exceed 10 per cent.
5. That the deductions for dwelling-houses, whose rental shall exceed 6*l.* per annum, should be from 10 to 25 per cent.
6. That the deductions on cottage property of 6*l.* rental and under, be from 15 to 35 per cent.
7. That a copy of the above resolutions be immediately forwarded to the overseers of the several parishes comprising the Union, with such remarks thereon as the clerk may deem necessary for the guidance and direction of the overseers, in preparing their Valuation List.

Cornwall.

Helston Union.

Gentlemen, Helston, 2 December 1862.

In compliance with Resolution No. 7, I send you the following supplementary instructions to my former letter of the 10th instant. On referring to the latter part of that letter, you will observe it surmised, "that an equal per-centage allowance for repairs on all property of the same class in your parish, will, in ordinary cases, be as just and reasonable as can be devised."

Since the above letter was written, the Assessment Committee have deemed it most desirable that one uniform scale of allowances for repairs and insurance should be made throughout the Union, and they have, therefore, fixed the foregoing as the result of their deliberations.

It is presumed, that in your present rate-book you have accurately described the property assessed, not only by giving the name of the farm, but distinguished in such description, houses from land, and both from cottages and gardens, and placed the proper sums against each class. If you have not already done so you should do so now, as this distinction is essential. You will observe that after you have filled up the 6th column with the assessment of the gross estimated rental, you must deduct therefrom the landlord's repairs and insurance, and the balance will be the sum you have to insert in the 7th column as the rateable value.

In filling up your Valuation List, you will, therefore, have to consider under which of the heads numbered 3, 4, 5, 6, in the first part of this letter, the property falls; if the property be land without buildings, then the allowance must not exceed two per cent. Where there are houses with the land, then not exceeding 10 per cent. When the subject is a house only of above 6*l.* gross rental, then from 10 to 25 per cent., and so on in relation to No. 6.

You will perceive there is some considerable margin left for the exercise of your judgment as to the actual allowance between the lowest and the highest figure; and it is presumed that the nature, state, and situation of the buildings, will require such a latitude to do justice to all parties.

I will only add, that I shall be most happy to render you any assistance in my power, to enable you to complete your Valuation List within the time required.

I am, &c.

To the Overseers. *Glynn Grylls*, Clerk.

Liskeard Union.

LISKEARD UNION.

Poor Law Union Office, Liskeard,

Gentlemen, 15 November 1862.

I have to inform you that the Board of Guardians of this Union, at their general meeting held on the 8th instant, as required by the "Union Assessment Committee Act, 1862," appointed from among themselves "The Union Assessment Committee," of the following gentlemen:—

That you may make yourselves informed on the important duties you will be called on immediately to perform, I send you a copy of the Union Assessment Committee Act, 1862 (25 & 26 Vict. c. 103), and a copy of the circular thereon issued by the Poor Law Board, and you are requested to give them each your most attentive and careful perusal.

I deem it to be unnecessary to enter into a detailed explanation of the various provisions of the Act, as you will find the circular of the Poor Law Board sufficiently instructs you on those matters to which you, as overseers, have especially to give your attention. The object of the Act, as stated in its preamble, is to secure uniform and correct valuations of parishes in unions in England, and as the proper attainment of this object can only be effected by your adopting in each parish of this Union the same principle of assessment, I will in a few words explain what is meant by the terms "Gross Estimated Rental" and "Rateable Value," as used in the columns of the Valuation Lists.

By referring to the 15th section of the Union Assessment Committee Act, 1862, you will see that "The Gross Estimated Rental" is the rent at which hereditaments might reasonably be expected to let from year to year, free of usual tenant's rates and taxes, and tithe commutation rent-charge, if any; and by the Parochial Assessment Act (6 & 7 Will. 4, c. 96, s. 1.) the net annual value, or "Rateable Value," is described to be the same as the gross estimated rental, with a further deduction therefrom of the "probable average annual charge of the repairs, insurance and other expenses, if any, necessary to maintain the property in a state to command its rent."

You will then perceive, in all ordinary cases where a property is let at rack-rent, and the tenant contracts to pay the rates, taxes and tithes, that the rent actually contracted to be paid is the gross estimated rental, and that sum should, therefore, be entered by you in the column provided in the lists for that purpose; unless an exceptional case should occur, where it is apparent that any tenement is let at a rent obviously below its reasonable value.

It is difficult to lay down a rule for estimating the further deductions for repairs, insurance, &c., required to be made in fixing the rateable value. Special valuations I should

should imagine to be necessary only in particular cases, and that a general average reduction of a certain per-centage should be uniformly adopted for all property of similar classes throughout the Union.

Tithe rent-charges should be assessed on the same principle as all other property, namely, at such a sum as any person would annually rent or farm the same, the tenant paying the rates and taxes, and deducting the cost of collection, and a reasonable allowance being made for bad debts and losses,—this sum is the "Gross Estimated Rental."

To assess the "Rateable Value" of a tithe rent-charge, further deductions must be made, which have been decided after considerable litigation, and may be summarily described to be:—First-fruits and tenths, and other ecclesiastical dues, the average cost of repairing the chancel, a reasonable allowance for a curate's stipend, where the curate is required by law in addition to the incumbent, on account of the population, or value of the benefice, or where the wants of the parish make his services necessary in addition to those of the incumbent.

By the 14th section of the accompanying Act, you will find that you are required to make the Valuation Lists within three months next after the appointment of the Assessment Committee, and as it is desirable that the overseers whose office will commence next year should be in possession of revised valuations, upon which to make their rates, the Committee hope that you will suffer no delay to occur in completing your list, and that any extension of time beyond the three months will not be needed.

I beg to call your attention to section 17 of the Act, in which your duties as to the deposit of lists and other matters are particularly specified, and which it would be superfluous to repeat here.

By section 18 an opportunity is given to any overseer or other person aggrieved by any valuation, within 28 days after the deposit of any list with the Committee, to make a complaint to such Committee in the manner specified in such section of the Act.

Should any further information be required by you, I shall have much pleasure in furnishing it.

I have, &c.
Albert C. L. Glubb.

To the Churchwardens and Overseers.

Poor Law Union Office, Liskeard,
29 November 1862.

Sirs,

I AM desired by the Assessment Committee of this union to send you the following copy of a resolution this day agreed to by them, and to request your attention thereto.

In compliance with section 1 of such resolution, I have further to state, that the meeting at St. Austell, therein referred to, was composed of deputations from the following Poor Law Unions, viz.:—St. Austell, Bodmin, Camelford, St. Columb, St. Germans, Liskeard, Penzance, Truro, (the other unions in the county declining to send any). The object of the meeting appeared to be to secure a uniformity of rating through the county, by endeavouring to agree on a common principle of action, in carrying out the Parochial Assessment Acts, and especially with reference to the allowance for repairs.

I have, &c.
Albert C. L. Glubb.

To the Churchwardens and Overseers.

Copy of Resolution.

1. To inform them (the overseers) of the character and objects of the meeting at St. Austell.

2. Also that it was the unanimous opinion of such meeting that the words "free of all usual tenants' rates and taxes," which are found in the definition of the gross estimated rental contained in the statute, must be understood to mean the "tenant paying the usual tenants' rates and taxes," in which opinion this Committee entirely concur, and recommend their acting in conformity with it.

3. That the meeting was also of opinion that land-tax was not an outgoing which ought to be allowed or deducted in estimating the rateable value, in which opinion also this Committee concur.

4. That the meeting also resolved on the following scales of allowances for repairs:—

Land without buildings, not exceeding 2 *l.* per cent.;
Farms with buildings, not exceeding 10 *l.* per cent.;
Houses and shops exceeding 6 *l.* per annum, from 10 *l.* to 25 *l.* per cent.;
Houses not exceeding 6 *l.* per annum, from 15 *l.* to 35 *l.* per cent.;
Warehouses, iron foundries, gas houses, from 10 *l.* to 20 *l.* per cent.

Cornwall.

Liskeard Union.

In deference to so important a meeting as that held at St. Austell, the Committee feel bound to submit to the overseers the preceding resolutions on the question of allowance for repairs, but the Committee think they would not be legally justified in requiring their strict adherence to them in any case when thereby injustice would be done either to any ratepayer, by making him an allowance less than he has a right to claim, or to the general body of the ratepayers by allowing to any one of them more than he is entitled to. As the claim for this allowance is one of strict right, given by the statute to every ratepayer, the Committee cannot advise the overseers that they might safely decide on its amount without having regard to all the circumstances by which the claim is affected

5. That in estimating the rent at which hereditaments might reasonably be expected to let from year to year, the Committee recommend that when they are actually let, an endeavour should be made to ascertain at what rent they are let, and if it be obtained, the Committee think it might be accepted as the best evidence of what is sought for, unless there be reasons to the contrary; such, for instance, as the rent having been fixed some years since, and not applicable to the present circumstances, or the tenant being subjected to some unusual obligation. In these cases, as well as in all instances where the property is in the owner's hands, the overseers will have to exercise their best and careful judgment as to the rent such property would let for, guiding themselves by such knowledge as they have or can obtain of the value of the property, and by a careful comparison with other similar property held at rent, and by every other means in their power.

6. That whenever the overseers rely on the actual rent they will be careful to exercise due caution in making the deductions for repairs and insurance; for should it appear that the tenant is under an obligation to repair or insure, then, inasmuch as the rent has been already lowered by these expenses, they cannot be deducted again, and no allowance should, in such cases, be made for repairs or insurance, except for that portion (if any) which is not undertaken by the tenant. So if the tenant is bound to pay land-tax, as this outgoing cannot be allowed at all, the amount must be added to the actual rent. The overseers will also endeavour to ascertain whether the actual rent has been reduced below its proper standard by reason of any other special obligation which has been cast upon the tenant, and will guide themselves by the result.

7. These are all the matters which the Committee have to bring under the notice of the overseers at the present time; but should they need advice or assistance on any point of difficulty, they will make it known to the clerk, who will on the earliest occasion obtain the opinion of the Committee.

8. That the Committee desire to be furnished at an early day with a statement from the overseers of each parish, whether there be any, and what property of the following, or any other kinds, which at present is not rated, and, if any, of the reasons why it is not rated, viz.:—Docks, canals, waterworks, water-courses, gas-works, woods, dues of mines, rights of fishing, rights of way, tolls, quarries, clay-works, manufactories, foundries, fixed machinery or engines, railways, telegraphs, quays.

Penzance Union.

PENZANCE UNION.

Gentlemen, 19 December 1862.

THE county meeting which was anticipated when I addressed to you my circular of the 6th ultimo having been held at St. Austell on the 25th ultimo, the Assessment Committee of this union have since met for the purpose of taking into consideration any further suggestions which, with a view to uniformity of action in making the Valuation Lists for the different parishes of the union, it might appear desirable to make to the overseers; and I am now desired to communicate to you the result.

1. In respect to farms and other holdings of land and buildings jointly, the Committee consider that, looking to the great variety which must necessarily exist in the relative value of the buildings to the land in such holdings, it would lead to great confusion and uncertainty if the overseers were to attempt to fix upon the deductions in each case, for repairs, of so much per cent. on the entire holding; they therefore adhere to the opinion expressed in my circular, and exemplified in the specimen sheet, that the value of the buildings and land should be separately stated; the overseers will then have simply to apply, so far as may be considered equitable, the rules of deduction which may be respectively applicable to land and buildings for the purpose of arriving at their "rateable value."

2. In reference to the deductions alluded to, the Committee are of opinion that, as a general rule, the overseers would be justified in adopting the following scale:—

1. On land - - - - - - - - - - - 2½ per cent.
2. On all buildings, except cottages or dwelling-houses of a "gross estimated rental" of 6 *l.* and under - - - - 20 per cent.
3. On all cottages or dwelling-houses of 6 *l.* and under - - 25 per cent.

The Committee are aware that at the county meeting large margins, varying from 10 to 20 per cent. of deductions on different classes of property, were suggested, within which discretion might be exercised; but they are apprehensive that, unless some more definite rule be proposed to the overseers for their guidance, there will be little chance of their acting

acting upon such a uniform plan as to ensure that equality and fairness between parishes in the same union which it was the main object of the new Act to promote.

Special cases will probably arise in which the overseers may in their discretion think it right to vary from the rates of deduction above suggested; and in such cases the overseers will no doubt be prepared to justify such variance, in case of appeal or objection. The Committee trust, however, that the definite suggestions they have made in this respect will tend to uniformity, and at the same time to a generally fair and equitable valuation.

As to the valuation of tithe rentcharge, the Committee, on further consideration, think that, although an annual supplemental Valuation List may be thereby rendered necessary, the strict course will be to base the "Gross Estimated Rental" on the current year's amount of rentcharge as regulated by the corn averages last declared, deducting therefrom the rates and taxes, and then making the further deductions mentioned in my former circular, in order to arrive at the "Rateable Value."

4. The opinion of the Committee having been asked as to whether land-tax should, in reference to the Valuation Lists, be treated as a tenant's tax, they are of opinion that it should, where paid by the tenant; and therefore that, in assessing the "Gross Estimated Rental," it should be deducted only in case of its being paid by the landlord.

5. In reference to the rating of mines, the Committee wish to withdraw the suggestion in my former circular, and to substitute the following:—

The law as at present laid down is clear, that in all cases in which dues are reserved in money they are not rateable, but that where reserved in kind they are rateable. This distinction will render it necessary for the overseers to satisfy themselves of the mode of reservation of dues in each case by inspection of the setts.

6. The Committee have enlarged the time for sending in the Valuation Lists to them until Thursday the 15th January next.

I am, &c.

E. H. Rodd, Clerk to the Committee.

To the Churchwardens and Overseers.

Valuation Lists.

Gentlemen, Penzance, 7 January 1863.

FINDING that misapprehension exists amongst some of the overseers in respect to the necessary formalities about the deposit, &c. of these lists, I think it right to address to the overseers generally a few words of explanation, in order that it may not be necessary in any case to return the lists on the ground of informality.

There must be two fair copies of the list; each page must be numbered and cast up, and a summary of the totals of the different pages brought forward at the end, which summary also must be cast up, showing the "grand totals" for the parish. When this is done, examine carefully the copies, one with the other, to see that they correspond, and let the last page of each be signed by all the churchwardens and overseers, inserting the date of such signature in the blanks for that purpose at the bottom of such last page.

The two copies being thus complete, one must be at once sent to me for the Board of Guardians, and the other deposited in the "place in the parish in which rate books are deposited or kept."

Notice of such deposit must be given on the Sunday next following the same, in the same way as the making of a new rate is published; viz., by affixing a notice on or near to the doors of the churches and chapels within the parish previously to the commencement of morning divine service. One form of this notice has already been sent to you, but I now, for your convenience, send others. You should make and sign a sufficient number of copies of this notice, to admit of one being kept by you for subsequent transmission to me for the Committee, with the deposited copy of the list; but fourteen clear days must expire from the before-mentioned Sunday before you can so send the deposited list and notice to me: thus, if the notice were published on Sunday the 11th January, the list and copy notice could not be forwarded to me for the Committee until Monday the 26th January; and the list must have remained in the place named in the notice, for the inspection of the ratepayers, during the whole of such fourteen days.

On the back of the copy notice to be sent in to me, with the deposited list, you will please write the following certificate:

"I hereby certify that copies of this notice were duly affixed on or near to the doors of all churches and chapels within the parish of previously to the commencement of morning divine service, on Sunday the day of 1863; that the Valuation List therein named was duly deposited as therein mentioned, and has remained so deposited until the day of 1863, and that such list is now herewith sent by me to the clerk of the Assessment Committee for the Penzance Union; also, that a true copy of such list was on the day of 1863, sent to the clerk of the Board of Guardians, for the use of such Board.

"(Signed)

"Overseer (or) Assistant Overseer."

Cornwall.

Penzance Union.

As mentioned in my last circular, the time for sending in the list for the Committee now stands fixed for Thursday the 15th January. Should you require any extension of this time, you will be pleased to address a letter to me, naming what extension you will require; and, in calculating the same, you will bear in mind the fourteen days' notice you have to give before you can so render the list.

I am, &c.
E. H. Rodd,
Clerk to the Assessment Committee.

To the Churchwardens and Overseers.

Valuation Lists.

Gentlemen, Penzance, 15 January 1863.

THE Assessment Committee, at their meeting to-day, found that no parish had as yet transmitted to them its Valuation List, and that one only had deposited the required copy for the Board of Guardians. They understood, however, that several lists were in a state of forwardness, and that the notice of the deposit thereof for public inspection was likely to be given in many instances on Sunday next, and in others on the Sunday following. They have therefore determined on enlarging the time to Thursday the 12th February, when they hope that every parish will be in a position to render its list. In order to this, the both copies must be complete by Saturday the 24th January, and one copy sent on that day to me for the Board of Guardians, and the other deposited in the parish for public inspection; and notice of such deposit must be given on the following day (Sunday the 25th).

Please be careful that no alteration whatever is made in the list between its deposit and its transmission to me for the Committee fourteen days afterwards.

The Committee consider it highly necessary that the public should be made aware of the provisions of the Act relative to objections to the lists, and they have therefore directed the enclosed notice to be printed, and request you will be so good as to post one copy alongside the notice or notices of deposit, and to cause the other copies to be posted in other conspicuous places in the parish.

I am, &c.
E. H. Rodd,
Clerk to the Assessment Committee.

To the Churchwardens and Overseers.

Objections to Valuation Lists.

THE Assessment Committee of this union hereby give notice, that under section 18 of the above Act, notice in writing of any objections to the Valuation List of any parish must be given to the Assessment Committee (by sending the same to me as their clerk) and to the overseers of such parish within twenty-eight days after notice shall have been posted on the church-door of the deposit of such Valuation List within the parish for public inspection,—and in case of objection to the valuation of the premises of any other person, or to the omission of any other person's premises from such Valuation List, notice in writing must also be given to such other person within the said period of twenty-eight days.

Dated this 15th day of January 1863.

E. H. Rodd,
Clerk to the Assessment Committee.

Parish of in the Penzance Union.

NOTICE is hereby given, that the Valuation List for this parish, made and signed by the overseers, was deposited on the day of 186 at in the said parish, and will remain so deposited for fourteen days now next ensuing, after which it will be transmitted to the Assessment Committee, and all persons assessed, or liable to be assessed, to the relief of the poor of this parish can inspect the same, and take copies and extracts thereof or therefrom, between the hours of and on any day during such fourteen days.

Dated this day of 186

Signed,

} Overseers of the poor of the above-named parish.

Specimen Sheet of Valuation List.

The Valuation List for the Parish of , in the County of Cornwall, in the Penzance Union.

Number. 1.	Name of Occupier. 2.	Name of Owner. 3.	Description of Property. 4.	Name or Situation of Property. 5.	Estimated Extent. 6. A. R. P.	Gross Estimated Rental. 7. £. s. d.	Rateable Value. 8. £. s. d.
1	A. B.	C. D.	Farm-house and Buildings, *with* Land, *and* Labourer's Cottage, *and* Ditto	Alverton	A. 30 2 15 C. 2 3 9	60 – – 2 – – 2 – –	60 – – 1 12 – 1 12 –
2	A. C.	B. D.	Dwelling-house, *with* Land	Ditto	1 2 3	10 – – 5 – –	8 – – 5 – –
3	A. D.	D. C.	Dwelling-house, *with* Orchards	Ditto	1 3 10	5 – – 10 – –	4 – – 10 – –
4	D. E.	E. A.	Land	Ditto	5 2 17	20 – –	20 – –
5	E. V.	V. E.	Nursery Grounds	Ditto	2 3 5	15 – –	15 – –
				Total - - -	45 1 19		
6	B. F.	F. A.	Farm-house and Buildings, *with* Land *and* Dwelling-house	Brane	A. 52 1 7 C. 10 3 14	20 – – 80 – – 5 – –	16 – – 80 – – 4 – –
7	D. L.	M. N.	Land	Ditto	2 2 20	6 – –	6 – –
8	C. A.	E. B.	Dwelling-house	Ditto		3 – –	2 8 –
				Total - - -	65 3 1		
9	P. F.	J. P.	Mansion-house and Offices, *with* Gardens and Plantations, *and* Lodge	Castle	5 2 0	60 – – 25 – – 4 – –	48 – – 25 – – 3 4 –
10	D. B.	F. E.	Stable, *with* Land		6 2 20	1 – – 20 – –	– 16 – 20 – –
				Total - - -	12 0 20		
11	E. R.	F. G.	Dwelling-house	Chapel Street, No. 1.		25 – –	20 – –
12	F. W.	G. B.	Ditto, and Shop	2.		30 – –	24 – –
13	E. P.	C. T.	Offices	3.		15 – –	12 – –
14	F. R.	E. G.	Dwelling-house	4.		20 – –	16 – –
15	A. P.	P. R.	Warehouse			10 – –	8 – –
16	A. G.	E. F.	Dwelling-house, *with* Garden	5.	0 2 20	40 – – 5 – –	32 – – 5 – –
17	F. L.	F. L.	Tithe Rentcharge	Tithe Rentcharge		400 – –	352 – –
18	N. R.	N. R.	Mine Dues	Wheal _____ Mine		20 – –	20 – –
				Totals - - -	123 3 20	933 – –	831 12 –

Signed this day of 186 .

_____
_____
_____
_____
} Overseers of the Poor of the Parish aforesaid.

Directions for filling up Valuation Lists.

In Column 1.—*Each separate holding* to be numbered consecutively from the beginning to the end of the list.

2.—Insert the Christian and surname *in full*.

3.—Ditto - - ditto - - bearing in mind that the owner is the person entitled to the *rack* rent of the premises, and not the freeholder, who may receive only a small *conventionary* rent.

4.—Insert such a description as will *best* convey a correct idea of the property.

5.—Insert the names of the tenements or villages (in parishes) and streets (in towns) in *strict alphabetical order*: this will be very important for facility of reference. Where houses in streets are *numbered*, the numbers should be *inserted*, as in the example.

In Column 6.—Insert the quantity (in statute measure) as nearly as the same can be ascertained from the tenant or other sources. The *total* of each tenement may be checked with the tithe apportionment in order to test its accuracy. Where a tenement consists partially of crofts or common land, the quantity of such land should be entered separately, prefixing the letter C to it, and the letter A to the quantity of arable or pasture, as shown in the example.

7.—The mode of arriving at the figures to be inserted in this column is fully explained in the Committee's Circular of 6th November 1862, sent herewith.

8.—This column is filled up in this specimen form by an assumed uniform deduction on *buildings only* of 20 per cent. on the "Gross Estimated Rental." This, however, will be matter for further consideration, as stated in the Circular.

Cornwall.

Truro Union.

Truro Union.

For your information I send a copy of the circular issued by the Poor Law Board to the clerks of Guardians, and also a copy of the Statute 25 & 26 Vict. c. 103, to which the Committee invite your particular attention.

The object of the Act, as stated in the preamble, is to secure "uniform and correct valuations of parishes in the unions of England."

The principle of assessing property is not altered, but the same hereditaments and the same persons are rateable now as heretofore. With the view of effecting the proposed object, the Act directs Assessment Committees to be formed in every union throughout England, from members of the respective Boards of Guardians therein, and such Committees are to require overseers of every parish within their respective unions, to make out and send them a list of all the rateable hereditaments in every such parish, with the annual value thereof respectively, in the form shown in the Schedule to the Act; and after such lists, styled Valuation Lists, have been made by the overseers, and delivered by them to the Committee, and finally settled by the Committee in the manner therein provided, all rates thereafter made for every such parish must be in strict accordance therewith. You must be especially careful that all rateable property of every description, and without exception, is included in the Valuation List.

Very large powers are vested in the Committee by section 13, enabling them to enforce the production of all rate books, valuations of property, apportionments, maps, surveys and other documents, and to require the attendance of all persons able to afford information thereon, and to examine them; and by section 40, every person who shall refuse to attend or to give evidence, or refuse to produce documents, is liable for every such offence to a penalty not exceeding 20 *l.* upon summary conviction before justices. Power is also given to the Committee to allow such compensation for returns made in pursuance of their orders, and expenses connected therewith, as to them may seem just.

I do not propose to enter here into a detailed discussion on the various provisions of the Act, but to confine myself to such practical observations thereon as will, I hope, assist you in the discharge of your important duties.

The overseers of every parish in the union are required, within three calendar months after the appointment of the Committee, to make out and sign the Valuation List. To deposit the same for 14 days in some place within the parish where rate books are usually kept, that is to say, at the house of the overseer, assistant overseer or collector, or elsewhere, as may have been the practice in the parish; to give public notice of the deposit of such list on the Sunday next following the deposit in the usual manner, as in the case of a poor rate allowed by justices; to forward at the time of the deposit to the Board of Guardians a copy of such Valuation List, and at the expiration of the 14 days from the time of the notice given, to transmit such original list to the Committee. I send, by order of the Committee, such a supply of forms as, it is supposed, will be sufficient to enable you to make out the first Valuation List for your parish in duplicate, together with a notice of the deposit of such list; it is provided by the Act, that until the Valuation Lists of all the parishes in a union have been finally settled by the Committee, the contribution to the common fund shall be assessed as heretofore; and with the view of bringing the Valuation Lists into operation in this union at Lady-day next, the Committee would suggest that inasmuch as so long a period as three calendar months from the appointment of the Committee cannot be required by the overseers of the smaller parishes in this union to prepare and deliver the Valuation List, such lists shall be made out and delivered at as early a period as may be practicable, to enable the Committee to proceed with the revision and settlement of such lists, and thus facilitate the object in view; if difficulties should arise in any parish requiring an extension of time for making out and delivering such list, the Committee will, on application and sufficient cause shown, enlarge the time, but they do not anticipate such a contingency.

The most important columns you will have to fill up in the Valuation List, are the "Gross Estimated Rental," and the "Rateable Value." The Committee think that in accordance with the opinion of the law officers of the Crown, the safest and most advisable course will be to fill up the column "Gross Estimated Rental," under ordinary circumstances, with the amount of rack rent actually paid, or agreed to be paid to the owner for the hereditaments assessed (where the property is let at a rack rent, and the tenant pays the usual tenant's rates and taxes and tithe rentcharge); there may possibly be cases where the rack rent will not represent the actual lettable value, and these must be dealt with separately, and where the hereditaments are not let at a rack rent, the column should be filled up with the rent which the hereditaments might reasonably be expected to let for from year to year, the tenant discharging the burthens before referred to; where the landlord pays the rates and taxes under the Small Tenements Act, the amount of tenants' rates and taxes so paid by him should be deducted from the rent, so as to arrive at the gross estimated rental. The column "Rateable Value" should be filled up with the actual or estimated rack rent, deducting therefrom the probable average annual cost of the landlord's repairs, insurance, and other expenses (if any), necessary to maintain the hereditaments in a state to command such rent, so that the difference between the two columns will only be in the deduction for repairs, insurance, &c. The same principle

ciple of assessment should be applied to tithe rentcharge as to every other kind of property, viz., what it might reasonably be expected to let for from year to year, should represent the gross estimated rental (the taker paying all tenants' rates and taxes, and allowing for costs of collection, losses, &c.); and in order to arrive at the rateable value, there should be deducted from the gross estimated rental any ecclesiastical dues and fees that may be payable thereout, together with an average sum for the annual cost of repairing the chancel, and curate's salary, where a curate is employed, and additional aid, from the size or population of the parish, is necessary.

I am directed by the Committee to impress on you the importance of adhering strictly to the principle here laid down, so that a just and uniform assessment of all rateable property within your parish, and throughout the entire union, may be secured. Difficulties may arise in special cases as to the allowance that should be made for repairs. The Parochial Assessment Act, 6 & 7 Will. 4, c. 96, requires you to deduct "the probable average annual cost of repairs." An annual valuation of repairs, you will observe, is not contemplated; and, perhaps, it will be found that an equal per centage allowance for repairs on all property of the same class in your parish, will in ordinary cases, be as just and reasonable as can be devised, though it is difficult to lay down any rule that will embrace all cases.

In conclusion, I have to observe that the Committee are authorised, with the sanction of the Guardians, to order a valuation to be made of all or any of the rateable property in a parish, but this power is one which, both on account of the cost it will entail, as well as the delay it will occasion, the Committee would be reluctant to exercise. And the most effectual mode of preventing the necessity for such a measure, is a diligent and honest discharge of their duties by the overseers of the various parishes in the union.

I shall be happy, on behalf of the Committee, to afford assistance to any of you on any point on which I may not have been sufficiently explicit, or which may not have been adverted to in this letter.

And am, &c.

To the Churchwardens and Overseers. *R. M. Hodge*, Clerk.

Gentlemen, Truro Union Office, Truro, 27 November 1862.

I AM directed by the Assessment Committee of this union to transmit to you, for your information and guidance, a copy of the resolutions agreed to at a meeting of deputations from the Assessment Committees in nine out of the 13 unions of this county, held at St. Austell, on Tuesday the 25th instant, and which resolutions have been adopted by this Committee, viz.:

1st. That gross estimated rental, for the purposes of this Act, is the rent at which any hereditaments might reasonably be expected to let from year to year, the tenant paying all usual tenants' rates and taxes, and tithe-commutation rentcharge (if any).

2d. That rateable value is the gross estimated rental, deducting therefrom the probable average annual cost of the repairs, insurance and other expenses (if any), necessary to maintain the hereditaments in a state to command such rent.

3d. That on land without buildings an allowance, not exceeding 2 per cent., be made for repairs.

4th. That on farms with farm-houses and out-buildings, an allowance from 1 to 10 per cent. be made for repairs and insurance.

5th. That on dwelling-houses above 6 *l.* per year rental, an allowance from 10 to 25 per cent. be made for repairs and insurance.

6th. That on cottages at or under 6 *l.* per year rental, an allowance from 15 to 35 per cent. be made for repairs and insurance.

7th. That on iron foundries, gasworks, and warehouses, an allowance from 10 to 20 per cent. be made for repairs and insurance.

I am further instructed by the Committee to remind you that the time allowed by the Act for the transmission to them of the Valuation Lists in this union, will expire on the 1st day of January 1863; and to express a hope, that in the meantime, in a great majority of parishes in the union, the Lists will be forwarded to them for revision and settlement.

I am, &c.

To the Churchwardens and Overseers. *R. M. Hodge*, Clerk.

Cumberand.

Cockermouth Union.

COUNTY OF CUMBERLAND.

Cockermouth Union.

Gentlemen, Cockermouth, 1 October 1862.

I am directed by the Assessment Committee appointed for this union, to draw your attention to the Act 25 & 26 Vict. c. 103, intituled "The Union Assessment Committee Act, 1862," which provides for the establishment of Assessment Committees in unions, whereby the poor rate valuations in the parishes comprised therein may be brought into a better state than exists at present, as regards their intrinsic correctness, and their fairness and uniformity, with reference to those of neighbouring parishes.

The Assessment Committee of this union was duly appointed on the 15th September last; and by section 14 of the said Act, it is enacted that the overseers of each parish shall, within three calendar months after the appointment of such Committee, make a list of all the rateable hereditaments in such parish, with the annual value thereof respectively, in the form delivered to you herewith, and you will have carefully to revise such valuation.

By section 15, the gross estimated rental for the purpose of the Valuation List shall be the full actual rent at which the hereditaments may reasonably be expected to let from year to year, free of all usual tenants' rates and taxes, and tithe-commutation rentcharge (if any), provided that nothing in the said Act contained shall repeal or interfere with the provisions contained in the first section of the Act 6 & 7 Will. 4, c. 96, defining the net annual value of the hereditaments to be rated.

The section last referred to, enacts that no rate for the relief of the poor in England and Wales shall be allowed by any Justices, or be of any force which shall not be made upon an estimate of the net annual value of the several hereditaments rated thereunto, that is to say, of the rent at which the same might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes, and tithe-commutation rentcharge (if any), and deducting therefrom the probable average annual cost of the repairs, insurance and other expenses (if any), necessary to maintain them in a state to command such rent.

The Committee, therefore, require and order you as soon as conveniently may be, and at any rate not later that the 1st day of December next, to prepare the Valuation List for your parish, in accordance with the provisions of the said Acts.

When this has been done, you will forward the Valuation List to me, on or before the 8th day of December next, and you will then receive further instructions as to other duties required to be performed by you with reference thereto.

You must take particular care to include all the property in your parish, and fill up and cast all the columns in the Valuation List, not omitting to insert the estimated extent of each separate holding in the forms sent herewith.

The Committee beg to impress upon you the necessity of ascertaining that the gross estimated rental of the property in your parish to be inserted in the Valuation Lists, is the rent at which the same might reasonably be expected to let from year to year, free of all usual tenants' rates and taxes, and tithe-commutation rentcharge (if any); for if the Committee are dissatisfied with your Valuation List, and are of opinion that a new valuation should be made by some other person, the same may be made with the consent of the Board of Guardians, and the costs will be charged upon the poor rates of your parish, if the valuation made by direction of the Committee exceed by one-sixth the amount of the valuation delivered to them by you, and upon the common fund of the union, if the valuation made by their direction shall not exceed your valuation by one-sixth.

The Committee, or their clerk, will be glad at any time hereafter, to afford you such further information on this subject as may be required.

I am, &c.

John Musgrave,

To the Overseers. Clerk to Union Assessment Committee.

Copy of Resolutions passed at a Meeting of Chairmen and other Members of Assessment Committees, for the County of Cumberland, held at the Grand Jury Room, Carlisle, on Wednesday, the 25th day of February 1863, and sent to Overseers.

1. *Resolved,* That the gross estimated rental of lands and houses is to be taken at such an amount as may be reasonably expected, by way of rack-rent, from a tenant from year to year, such tenant undertaking to pay the usual tenant's rates and taxes, and tithe-commutation rentcharge, and that, therefore, existing rents and property tax returns ought to be considered only so far as they may be useful as guides for arriving at the full actual annual value.

2. *Resolved,* That if, in consideration of the rent reserved, the landlord shall have agreed to pay the tenant's rates and taxes, or shall have let his land as tithe-free, although it is in fact subject to a tithe-commutation rentcharge, and the owner of such rentcharge is separately rated for the same, the amount of such rates and taxes, or tithe rentcharge, ought to be deducted from the rent so reserved, in order to arrive at the

Cumberland.

gross estimated rental; but when the land in respect of which such rent has been reserved is actually tithe-free, or the tithe owner is not separately rated, no similar or equivalent deduction ought to be made. Cockermouth Union.

3. *Resolved*, That the rateable value of lands and houses is to be ascertained, by deducting from the gross estimated rental the probable average annual cost of repairs, insurance, and other expenses (if any) necessary to maintain them in a state to command the rent. Deductions from gross estimated rental for fixing the rateable value: for land alone, five per cent; land and houses, 10 per cent.; houses and other buildings, except cottages and mills, 15 per cent.; cottages, 20 per cent.

4. *Resolved*, That in the case of tithe rentcharge the gross estimated rental is the rent which a tenant would pay for it, and ought to be ascertained, by deducting from the annual commutation value of the preceding year the tenant's rates and taxes, including tenant's property tax, and an allowance of 15 per cent. for costs of collecting and legal expenses, and losses by default of payment, and an amount in respect of tenths and first fruits, and also all other ecclesiastical dues and payments, and also all payments in respect of district churches, and of assistant curates, whose services are required in addition to, and not in substitution for, those of the owner of the rentcharge, and that the rateable value is to be ascertained, by deducting from the gross estimated rental the average annual cost of the repairs and insurance of the chancel.

PENRITH UNION. Penrith Union.

Gentlemen, Penrith, 24 September 1862.

YOU are required by the Assessment Committee of this union to return to me, at the Board Room, in Penrith, within three calendar months from the 2d day of September 1862 (the time of the appointment of the Committee), a list of all the rateable hereditaments in your parish (or township), with the annual value thereof respectively, according to the form hereunto annexed; and, unless you think that the valuation last acted upon in assessing the rate for the relief of the poor, correctly shows the full annual rateable value of all such hereditaments, you are required to revise such valuation; and you are also required to sign the list hereby required to be made, and to deposit with me, at the time of delivering such list, the said valuation last acted upon in assessing the rate for the relief of the poor, together with the last poor rate for your said parish (or township).

I am, &c.

J. W. Brunskill,
Clerk to the Committee.

To the Overseers.

FORM of VALUATION LIST for in the County of Cumberland.

Name of Occupier.	Name of Owner.	Description of Property.	Name or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

Signed this day of 186 .

_____ } Overseers of the Poor of the
_____ } Parish aforesaid.

Declaration to be added to the Rate.

WE, the undersigned, do hereby declare that one of us, or some person on our behalf has examined and compared the several particulars in the respective columns of the above rate, with the Valuation List, made under the authority of the Union Assessment Committee Act of 1862, in force in this parish (or township), and the several hereditaments are, to the best of our belief, rated according to the value appearing in such Valuation List.

_____ } Churchwardens.
_____ }

_____ } Overseers.
_____ }

Cumberland.

Penrith Union.

INSTRUCTIONS to the Churchwardens and Overseers.

Penrith, 16 December 1862.

SECTION 15, defines "Gross Estimated Rental" as the rent at which property "may reasonably be expected to let for, from year to year, the tenant paying the usual tenant's rates and taxes, and tithe-commutation rentcharge (if any);" and the Committee have concluded that such rent is best shown by the actual rent which the tenant pays.

The rateable value is the amount of the gross estimated rental, as above defined, after deducting therefrom the annual average cost of the repairs and insurance, with any other expenses which may be necessary to keep the property in a state to command the rent.

The Assessment Committee have ordered that deductions from the gross estimated rental, for repairs, insurance, and other expenses, necessary to keep the property in a state in which it may be fit to command the rent, be made on the following per-centage:—

For land without buildings	1 to 5 per cent.
For land with buildings	2½ to 7 ditto.
Houses of the 1st class (the word "class" not to be construed by the amount of rent paid, but by reference to the stability and soundness of the building)	10 to 20 ditto.
Houses of the 2d class	15 to 30 ditto.
Mills	up to 30 ditto.

The Valuation List of each parish or township must be signed by the overseers, and the declaration must also be signed by the churchwardens and overseers at the end thereof, and after being so signed, must be deposited by the overseers in the place in such parish or township in which the rate books are deposited or kept, and a copy of such Valuation List to be forthwith delivered to the Board of Guardians, by sending the same to their clerk; and the overseers shall give public notice of the deposit of such list on the first Sunday following the deposit.

The notice must be in writing, and must be affixed on or near to the doors of all the churches or chapels within the parish, previously to the commencement of divine service.

All persons assessed or liable to be assessed to the relief of the poor of such parish or township shall have the like right of demanding and inspecting and taking copies and extracts of such list, as in the case of a poor-rate allowed by the justices.

The overseers shall, at the expiration of 14 days from the time of the notice of deposit, transmit the same to the Committee, by sending the same to their clerk.

Yours, &c.
J. W. Brunskill,
Clerk to the Committee.

To the Overseers.

Amended INSTRUCTIONS to the Churchwardens and Overseers.

Penrith, 1863.

SECTION 18, defines that "Any overseer or overseers of any parish in any union who shall have reason to think that such parish is aggrieved by the Valuation List of any parish within such union, or any person who may feel himself aggrieved by any Valuation List on the ground of unfairness or incorrectness in the valuation of any hereditaments included therein, or on the ground of the omission of any rateable hereditament from such list, may at any time after the deposit as aforesaid of such list, and before the expiration of twenty-eight days after the notice of the deposit as aforesaid, give to the Committee and to the overseers a notice in writing of his objection, specifying the grounds thereof. And where the ground of any objection shall be unfairness or incorrectness in the valuation of any hereditament in respect of which any person other than the person objecting is liable to be rated, or the omission of such hereditament, also give notice in writing of such objection, and of the ground thereof, to such other person."

It was resolved and ordered, that the deductions specified by the Committee in Carlisle be adopted, with the exception of No. 3, which ought to be expunged, as contradictory to No. 5, namely,—

1. That the gross estimated rental of lands and houses is to be taken at such an amount as may be reasonably expected by way of rack-rent from a tenant from year to year, such tenant undertaking to pay the usual tenants' rates and taxes, and tithe commutation rentcharge, and that therefore existing rents and property tax returns ought to be considered only so far as they may be useful as guides for arriving at the full actual annual value.

2. That if in consideration of the rent reserved, the landlord shall have agreed to pay the tenants' rates and taxes, or shall have let his land as tithe-free, although it is in fact subject to a tithe commutation rentcharge, and the owner of such rentcharge is separately rated for the same, the amount of such rates and taxes or tithe rentcharge ought to be deducted from the rent so reserved, in order to arrive at the gross estimated rental; but when the land in respect of which such rent has been reserved is actually tithe-free, or the tithe owner is not separately rated, no similar or equivalent deduction ought to be made.

3. (Expunged).

Cumberland.

Penrith Union.

3. (Expunged.)

4. That in the case of tithe rentcharge, the gross estimated rental is the rent which a tenant would pay for it, and ought to be ascertained by deducting from the annual commutation value of the preceeding year the tenant's rates and taxes, including tenants' property tax, and an allowance of 15 per cent. for costs of collecting and legal expenses, and losses by default of payment, and an amount in respect of tenths and first fruits, and also all other ecclesiastical dues and payments, and also all payments in respect of district churches and of assistant curates whose services are required in addition to, and not in substitution for, those of the owner of the rentcharge. That in the case of rentcharge, the rateable value is to be ascertained by deducting from the gross estimated rental the average annual cost of the repairs and insurance of the chancel.

Deductions from gross estimated rental for fixing the rateable value:—For land alone, 5 per cent.; land and houses, 10 per cent.; houses and other buildings, except cottages and mills, 15 per cent.; cottages, 20 per cent.; tithe rentcharge; in lieu of tithes, charge cost of repairing and insuring the church.

Yours, &c.
J. W. Brunskill,
Clerk to the Committee.

To the Overseers.

Wigton Union.

Wigton Union.

Wigton, 24 March 1863.

The Assessment Committee of this union, having received no Valuation Lists satisfying the requirements of "The Union Assessment Committee Act, 1862," have deemed it expedient for that and other reasons by their order to enlarge the time within which the first Valuation Lists under the said Act shall be transmitted to them by the overseers of the parishes and townships of the union, and I am directed by the Committee to require you, in accordance with such order, to prepare the Valuation List of your parish, and after such list has been deposited during the time prescribed by the Act in the place in your parish in which rate books are deposited or kept, to transmit the same to the Committee before 11 o'clock, A. M., on Tuesday the 30th day of June next.

I am further directed by the Committee to desire you to sign and deposit your Valuation List on Saturday the 13th day of June next, to give public notice of the deposit of such list on Sunday the 14th day of June next, and to transmit the same to the Committee on Monday the 29th day of June next, or before the hour above-mentioned on the Tuesday next following that day.

As the overseers of all the parishes and townships of the union are alike desired to sign and deposit their Valuation Lists on the 13th day of June next, the result of the arrangement (if properly carried out, as the Committee are very desirous it should be) will be that all the Valuation Lists of the union will, after such lists have been transmitted to the Committee, be open to inspection together and during a period known to all such overseers, and that consequently any overseer or other ratepayer within the union will with greater ease exercise his right of inspecting and taking copies of and extracts from any of the lists so transmitted.

I am instructed by the Committee to direct you, on your Valuation List being completed, to deliver a copy of the same forthwith to the Board of Guardians of the union.

The Committee will hold such meetings as they may think necessary for hearing objections to the Valuation Lists, but no such objections will be entitled to be heard unless the notices thereof specified in the 18th section of the Act, have been given in the manner and within the time specified in that section.

Herewith I send you the requisite forms for your Valuation List, and also a notice of the deposit of such list, which notice the Committee request you to fill up, sign and publish at the proper time.

Sections 17 *and* 18 *of the Act aforesaid are as follows:—*

17. "The Valuation List for each parish, made and signed by the overseers, shall be deposited by the overseers in the place in such parish in which rate books are deposited or kept, and a copy of such Valuation List shall be forthwith delivered to the Board of Guardians.

"And the overseers shall give public notice of the deposit of such list on the Sunday next following the deposit of such list; and such notice shall be given in the same manner, and all persons assessed or liable to be assessed to the relief of the poor of such parish shall have the like right of inspecting and of demanding and taking copies of, and extracts from such list, as in the case of a poor rate allowed by the Justices.

"And the overseers shall, at the expiration of 14 days from the time of the notice given of the deposit of such list, transmit the same to the Committee.

"And any overseer or other ratepayer within the union shall have the right of inspecting and taking copies of, and extracts from any of the lists so transmitted.

18. "Any overseer or overseers of any parish in any union, who shall have reason to think that such parish is aggrieved by the Valuation List of any parish within such union,

Cumberland.

Wigton Union.

union, or any person who may feel himself aggrieved by any Valuation List on the ground of unfairness or incorrectness in the valuation of any hereditaments included therein, or on the ground of the omission of any rateable hereditament from such list, may at any time after the deposit as aforesaid of such list, and before the expiration of 28 days after the notice of the deposit as aforesaid, give to the Committee and to the overseers a notice in writing of his objection, specifying the grounds thereof.

"And where the ground of any objection shall be unfairness or incorrectness in the valuation of any hereditament in respect of which any person, other than the person objecting, is liable to be rated, or the omission of such hereditament, also give notice in writing of such objection, and of the ground thereof, to such other person."

Unless you think that the valuation last acted upon in assessing the rate for the relief of the poor correctly shows the full annual value of all the rateable hereditaments in your parish, you are required by the Act to revise such valuation. Should such revision be necessary, and should you be unable to make it properly, the Committee will receive any representation on the subject which you may wish to make to them, and take such course in the matter as the Act authorises and to them appears fit.

The Committee direct me to observe that they have power at any time to take steps to procure the making of a new valuation of the whole or any part of your parish, and that they entertain the opinion that *primâ facie* the full rateable value thereof is at least equal to the amount at which it was fixed in the last county rate.

The subjoined resolutions, based on those passed at a meeting of chairmen and other members of Assessment Committees for the county of Cumberland, held at the grand jury room, Carlisle, have been passed by the Committee :—

1. That the gross estimated rental of lands and houses is to be taken at such an amount as may be reasonably expected by way of rack-rent from a tenant from year to year, such tenant undertaking to pay the usual tenant's rates and taxes and tithe-commutation rentcharge, and that therefore existing rents and property tax returns ought to be considered only so far as they may be useful as guides for arriving at the full actual annual value.

2. That if in consideration of the rent reserved, the landlord shall have agreed to pay the tenant's rates and taxes, or shall have let his land as tithe free although it is in fact subject to a tithe-commutation rentcharge, and the owner of such rentcharge is separately rated for the same, the amount of such rates and taxes or tithe rentcharge ought to be deducted from the rent so reserved in order to arrive at the gross estimated rental; but when the land in respect of which such rent has been reserved is actually tithe free, or the tithe owner is not separately rated, no similar or equivalent deduction ought to be made.

3. That the rateable value of lands and houses is to be ascertained by deducting from the gross estimated rental the probable average annual cost of repairs, insurance, and other expenses, if any, necessary to maintain them in a state to command the rent. Deductions from gross estimated rental for fixing the rateable value :—For land alone, 5 per cent.; land and houses, 10 per cent.; houses and other buildings, except cottages and mills, 15 per cent.; cottages, 20 per cent.

4. That if in addition to the payment of the rent reserved the tenant shall have undertaken any repairs, insurance, or other expenses necessary to maintain the lands and houses he occupies in a state to command such rent, the probable average annual cost of such repairs, insurance, and other expenses, ought not to be deducted from such rent in order to arrive at the rateable value.

5. That as the gross estimated rental of the tithe rentcharge is to be taken at such an amount as may be reasonably expected by way of rack-rent from a tenant from year to year, such tenant undertaking to pay not only the usual tenant's rates and taxes, but also certain other charges in respect of which such rentcharge is not legally rateable; viz., the amount of all ecclesiastical dues and payments, and a proportionate part of the tenths and first fruits, the amount paid by way of endowment to the incumbents of district churches, and the salaries of assistant curates whose services are required in addition to, and not in substitution for, those of the owner of such rentcharge, such gross estimated rental ought to be ascertained by deducting from such rentcharge as fixed in accordance with the corn averages last declared, the amount of such tenant's rates and taxes, the amount of all such other charges as are specified above, and also an allowance of 15 per cent. on the gross annual value of such rentcharge for costs of collection, legal expenses, losses by default of payment, and tenant's profits; and that the rateable value is to be ascertained by deducting from the gross estimated rental the average annual cost of the repairs and insurance of the chancel.

These resolutions the Committee wish you to use as your guides in case you cannot properly use the valuation last acted upon in assessing the rate for the relief of the poor without revising so as to alter the whole of such valuation; but they are not prepared to insist upon their application in other cases, provided the deductions from different kinds of property bear an equitable proportion to each other, and the rateable values of all the rateable hereditaments in your parish are correct.

The

Cumberland.

Wigton Union

The Committee think that overseers of parishes through which the same line of railway runs may advantageously meet together to concert measures for the uniform assessment of such line of railway.

Section 42 of the Act Regulating the Transmission of Notices, &c. is as follows:—

"Any notice or statement required to be served upon the Committee may be served by being left at the office of the clerk to the Board of Guardians, or sent through the Post-office, addressed to the Committee at such clerk's office, or by being delivered personally to their clerk, or at his usual place of abode."

Signed by order of the Committee.

To the Overseers. *Robert Stamper*, Clerk.

Gentlemen, Wigton, 21 May 1863.

THE overseers of some of the parishes in this union, having inquired of the Assessment Committee whether it is their intention to enforce the first and third resolutions of their circular letter of the 24th of March last, I have been directed to inform the several overseers that the gross estimated rental must in every parish be prepared in accordance with the first resolution of such circular, and that for the purpose of obtaining greater uniformity throughout the union, the deductions for ascertaining the rateable value must be the same as are mentioned in the third resolution.

Yours, &c.

To the Overseers. *Robert Stamper*, Clerk.

COUNTY OF DERBY.

Derby.

Bakewell Union.

BAKEWELL UNION.

Gentlemen, Union Offices, Bakewell, 16 December 1862.

AT a meeting of the Assessment Committee it has been decided, after full discussion, that the term "Gross Estimated Rental" is understood to mean the amount which property may be fairly said to be worth, together with the addition of the rates, taxes and tithe rentcharge to which it is liable; and that by the term "Rateable Value" is to be understood the amount which the property may be fairly said to be worth when the above-named charges have been deducted, and a further allowance deducted for necessary repairs and insurance, as follows:—

On land with gates and fences, but without buildings	3 per cent.
On Land, buildings and insurance	7 „
On Houses above 5 *l.* per year	12½ „
On Cottages, 5 *l.* and under	20 „

You are also informed that the Assessment Committee consider that the "Detailed Field Valuation," named in their circular of the 11th November 1862, is not required in the first instance.

By Order.

To the Overseers. *Francis Roe*,
Clerk to the Assessment Committee.

BELPER UNION.

Belper Union.

Sirs, Belper, 1862.

I AM directed by the Assessment Committee appointed by the Guardians of the Belper Union, pursuant to the Union Assessment Committee Act, 1862, to communicate to you the following suggestions for your guidance in discharging the important duties imposed upon you by that measure.

The intention of the Act is obviously to provide a ready and inexpensive method for levying parochial assessments upon one fair and equal standard. Some parishes may be rated altogether on too high and others on too low a scale. Individual grievances also probably exist. To obtain a correct and uniform assessment, both for parishes generally and for occupiers individually, is a result much to be wished, and will, without doubt, receive your hearty co-operation.

Your duty as overseers appears to be as follows:—

In case the parishioners in vestry have not appointed a place for the deposit of the parish rate books, a vestry should be immediately called for that purpose, and also for appointing some person or persons to have the custody of them.

You are required to make out, within three calendar months from this date, a Valuation List of all the rateable property in the parish according to the form sent herewith. This list

Derby.

Belper Union.

list must be signed by you, and deposited in the place in which the rate books are directed to be kept.

A copy of the Valuation List must, at the same time, be delivered to me as clerk of the Board of Guardians; and public notice of the deposit of the Valuation List must be given on the Sunday following such deposit, in like manner as in the case of a poor-rate allowed by the justices.

All persons assessed, or liable to be assessed, have the right of inspecting and demanding and taking copies of, or extracts from, the Valuation List, without the payment of any fee.

You are required to transmit the Valuation List to the Committee at the expiration of fourteen days after giving notice of its deposit, and you have the right in common with other ratepayers, of inspecting and taking copies from the Valuation Lists of any of the other parishes within the union after they have been transmitted to the Committee. The object of this provision is to give you an opportunity of ascertaining if the Valuation Lists of the other parishes are made out on a scale uniform with your own.

If you think that your parish is aggrieved by the Valuation List of any other parish, you can, within 28 days after notice of the deposit as aforesaid, give the Committee and the overseers of that parish notice in writing of your objection, setting out the grounds thereof. If the ground of objection is unfairness or incorrectness in the valuation of any property for which any particular person is liable to be rated, or the omission of such property from the Valuation List, it is requisite that you should also give notice in writing of the objection, and of the grounds thereof to such other person.

The first Valuation List to be prepared by you will be taken from the last rate book, if you are satisfied that it correctly shows the full annual rateable value of the property within the parish; but if not, you will revise and correct such valuation before you sign or deposit it.

If the Committee are dissatisfied with the Valuation List deposited by you, they may, with the consent of the guardians, direct a valuation of the parish to be made by a professional surveyor; and if such valuation shall exceed by one-sixth the valuation delivered to the Committee by you in the Valuation List, the expenses of the new valuation will have to be paid by your parish.

There is nothing in the present Act to alter or interfere with the law previously existing, which defines the net annual value of the property rated to be the rent at which the same might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes and tithe-commutation rentcharge, if any, and deducting therefrom the probable annual value of the repairs, insurance, and other expenses, if any, necessary to maintain them in a state to command such rent.

The gross estimated rental to be entered in the Schedule will be the estimated rent, free of the usual tenant's rates and taxes, and tithe-commutation rentcharge.

The Committee will hold meetings for hearing objections to the Valuation Lists, and will give notice of every such meeting 28 days before it is held, which notice must be published by you on the Sunday next after its receipt, in the manner already pointed out.

If the Committee make any alteration in the Valuation List, it will be again deposited for inspection. Notice will be given of such deposit, and the Committee will appoint a day, not less than seven nor more than 14 days from the re-deposit, for hearing objections to the list as allowed by them.

Ratepayers have still the power of appeal against a rate to the special or quarter sessions; and if any rate should be annulled hereafter on appeal, the Committee are required to alter the Valuation List in conformity with the decision of the session.

If you should consider that your parish is aggrieved by the Valuation List of any other parish in the union, as approved by the Committee, you may, with the consent of the vestry, appeal against such list to the quarter session; but as the proceedings in such a case would be somewhat intricate, they should not be entered upon without competent legal advice.

When your Valuation List has been approved by the Committee it will be delivered to you, and you must take care it is preserved in the place where the rate books are kept.

After the Valuation List has been approved and delivered to you, every poor-rate, and every rate required to be based on the poor-rate, must be laid upon the annual rateable value of the property as it appears in such list.

In case of subsequent alteration in the annual value of any property, either by increase or diminution, alteration of buildings or otherwise, you are required to prepare a supplemental Valuation List of such property, which will have to be dealt with in the manner before pointed out respecting the annual Valuation List. Owners of tenements can compound for rates as heretofore.

The Committee may order the production of all parish books, plans, and papers for their guidance, and they are empowered to allow compensation for any returns, copies or extracts, or any valuation or Valuation List, or other act, matter or thing made or done in pursuance of their order, and such expenses connected therewith, as to them may seem just.

Disobedience to the orders of the Committee renders the offender liable to a penalty of 20 *l.*

All notices or statements for the Committee may be left at my office or sent by post, addressed to the Committee there, or they may be delivered personally to me at my residence.

The

Derby.

Belper Union.

The foregoing remarks are intended as a concise explanation of those sections of the Act which are confined chiefly to the duties of overseers; but they necessarily convey very imperfectly the minute details of every step required to be taken by you. It will, however, devolve upon me, as clerk to the Committee, to give you, as often as occasion may require, such direct assistance in the matter as lays in my power.

I have, &c.

To the Overseers. *Geo. Pym*, Clerk.

Chapel-en-le-Frith Union.

Chapel-en-le-Frith Union.

At a Meeting of the Assessment Committee for the Union of Chapel-en-le-Frith, held at the Board Room this 12th day of January 1863, the following Resolutions were passed:—

That the gross estimated rental mentioned in the Schedule to the Parochial Assessment Act, shall be the rent at which the property might be expected to be let, free of tenant's rates and taxes, and tithe-commutation rentcharge (the tenant taking those burdens on himself), and that the actual rent on a tenancy from year to year, be adopted as the *primâ facie* valuation, and that in cases where the tenant's rates are paid by the landlord, such rates shall be first deducted from the rent.

That in the opinion of the Committee the property tax assessments (Schedule A) and the inhabited house duty returns, should be a guide to the Committee, and that the clerk be authorised in all cases when instructed by the Committee, to procure the same.

That the rateable value be the amount defined previously as gross estimated rental, deducting therefrom the average repairs and insurance, with such other expenses as may be necessary to keep the property in a state to command such rent.

That the deductions from the gross estimated rental, for repairs, insurance and other expenses, to arrive at the rateable value, shall be as follows:—

On land without buildings and stone quarries	£. 5	per cent.
On land with buildings	7½	„
On houses above 6 *l.* and great tithe	12½	„
On cottages under 6 *l.*, coal mines, caulk works, and small tithe	20	„
On lodging-houses and hotels and gasworks	15	„
On mills and waterworks	25	„
On baths	10	„

That the clerk prepare and get printed a statement of the foregoing resolutions, and transmit them to the overseers.

William Bennet,
Clerk to the Committee.

N.B.—The overseers of the poor are liable to a penalty of 20 *l.* for neglecting to return their Valuation Lists.

Chesterfield Union.

Chesterfield Union.

Gentlemen, Chesterfield, 8 December 1862.

I do hereby give you notice, that the Board of Guardians of the Chesterfield Union, on Saturday the 15th day of November last, appointed an Assessment Committee for the said union, in pursuance of "The Union Assessment Committee Act, 1862;" and that, in the execution of the powers committed to them, the Assessment Committee require you, within three months of such 15th day of November last, to prepare a Valuation List, in the form herewith enclosed, according to the provisions of the 6 & 7 Will. 4, c. 96, of the rateable hereditaments within your parish (or township), and unless you consider the existing valuation to be correct and to show the full rateable value of the hereditaments comprised therein, to revise the same, and, when corrected and signed by you, to deliver a copy thereof to the Board of Guardians, and to deposit the original for 14 days in the place within the parish (or township) where the rate books are kept, for the inspection of the ratepayers, giving notice on the Sunday following in the usual way of the time and place of such deposit; and at the expiration of such 14 days to transmit the same, sealed up and free of charge, directed to "The Assessment Committee of Chesterfield Union, at the Board Room, Chesterfield, to the care of their clerk," who will then and there attend to receive the same.

The Valuation List which you are hereby required to prepare must comprise all "rateable hereditaments" (*i. e.* lands, tenements, and other hereditaments assessable to the relief of the poor), as entered in the last rate book of your parish (or township), with the addition of such other rateable hereditaments as are not contained therein; every separate tenement or holding being separately stated, but not the several portions of the same holding, unless belonging to different owners.

Derby.

Chesterfield Union.

The "Gross Estimated Rental," to be stated in the seventh column of the Schedule, must be the rent at which the hereditament to be assessed is let, or might reasonably be expected to be let, from year to year, clear of all usual tenant's rates and taxes, and tithe rentcharge (if any); *i. e.* in ordinary cases, the rack-rent paid to the landlord by a tenant paying the rates, taxes and tithe rentcharge; or, in cases where the occupier is also the owner, the rack-rent which might reasonably be expected to be paid by a tenant bearing those charges.

The "Rateable Value" of each hereditament, to be stated in the last column of the Schedule, must be its "Gross Estimated Rental," as stated in column 7, diminished by the probable average annual cost of repairs, insurance, and other expenses (if any), necessary to maintain it in a state to command such rent.

Any neglect or omission on your part to comply with these requisitions of the Committee will subject you to a penalty not exceeding 20*l.*, to be summarily recovered before two justices.

Printed forms in sheets, for making out the Valuation List, will be supplied to you on your informing me of the probable number of lines which it will occupy, or the number occupied by your last rate.

I am, &c.
George Haslehurst,
Clerk to the Assessment Committee of the
Chesterfield Union.

To the Overseers.

Glossop Union.

GLOSSOP UNION.

26 June 1863.

No printed instructions were sent to the overseers: the Committee directed that a copy of Mr. Lumley's work should be sent to them, with instructions to conform with the provisions contained therein.

Geo. Bowden,
Clerk to the Guardians.

To the Poor Law Board.

Shardlow Union.

SHARDLOW UNION.

Gentlemen, Derby, November 1862.

I AM directed to give you notice that, in compliance with the provisions of the above statute, the Board of Guardians have appointed for this union an Assessment Committee.

The object of the Act is to make "more effectual provision for securing uniform and correct valuations of parishes," and, to effect this object within the Shardlow Union, the settling of the valuations of parishes for assessments to the poor rate is confided to the above Committee.

The overseers of every parish within the union are requiredto prepare, before the 6th day of January next, a Valuation List of all rateable property in their parish, containing such particulars as are required by the Act, and to be signed by the overseers. I forward to you herewith a book in which to prepare the Valuation List for your parish; and the Committee will be glad if you will give your immediate attention to the matter.

In making out the Valuation List you will be so good as to let the different holdings of every individual occupier follow in immediate rotation, beginning with the property of which he is himself the owner, and then, in following lines, furnishing the required particulars as to properties he holds under other persons.

In the first and second columns the christian and surnames of the occupiers and owners must be given at full length.

In the third column you will give the description of each property; as "House," "Land," "Malt Office," "Cotton Mill," "Paper Mill," "Corn Mill," "Tithes," and the like, as the case may be.

The fourth column requires the name or situation of the property; as ——— Hall, ——— Farm, ——— Mills, or, if in a street, the name of the street.

In the fifth column you are requested to give the estimated extent of every holding, in acres, roods and perches, according to the most recent survey available for that purpose.

The sixth column is a very important one. "Gross Estimated Rental" is defined by the Act to mean "the rent at which hereditaments might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes, and tithe-commutation rentcharge (if any);" that is, the actual rent without deducting these tenant's charges, or, in other

other words, the ordinary rack-rent of premises. Where there is no existing rental for a guide, as in the case of premises occupied by the owner, it will be necessary to estimate the sum at which such premises might reasonably be expected to let, if the owner wished for a tenant. In cases where the land tax and the landlord's property tax are paid by a tenant, without being returned to him when he pays his rent, these, being landlord's charges, are to be added to the actual rent, in estimating the "Gross Estimated Rental."

The "Rateable Value," to be inserted in the last column, is to be arrived at by deducting from the "Gross Estimated Rental" all usual tenant's rates and taxes, and tithe-commutation rentcharge (if any); and also, in the case of buildings, the probable average annual cost of the repairs, insurance and other expenses (if any), necessary to maintain them in a state to command such rent. As regards the deductions for repairs and insurance, the Committee feel that it will be impossible for the overseers to adopt, with justice, any uniform per-centage of deduction. Some buildings, from their structure, the class of persons to whom they are let, and the purposes for which they are used, require a much greater outlay in repairs than others do. In like manner, the risk from fire is much greater in some buildings than others, and the cost for insurance consequently heavier. It will therefore be necessary, in estimating the deductions for repairs and insurance, to deal with every case according to its merits.

You will be so good as not to insert anything in the columns which have no heading.

As soon as you shall have made the Valuation List, it is to be deposited by you in the place in your parish in which rate-books are deposited or kept; and a copy of it is to be forthwith delivered to the Board of Guardians. You are to give notice of its being so deposited, on the Sunday next following, in the same manner as you would give notice of a poor rate being allowed by justices; and all persons assessed are to be at liberty to inspect the list, and to take copies of, and extracts from it. At the expiration of 14 days from the time of the notice of the list being so deposited, you are to transmit it to me, for the use of the Committee.

The Committee direct me to impress upon you very forcibly the importance of your making a correct return of all the particulars required in the Valuation List. The necessity for an uniform valuation of the property in the various parishes of the union is now great, in consequence of a large proportion of the relief to paupers, and the whole cost of lunatics in asylums, being charged to the common fund; and the amount of that fund will in future be apportioned among the parishes, according to their rateable value, as settled by the Committee. The overseers of any other parish in the union may object to the Valuation List for your parish, on the ground of unfairness or incorrectness in the valuation of any property; and the Committee may, with the consent of the Board of Guardians, order a paid valuer to be employed. You will therefore see how important it is that you should adhere strictly to the principles laid down by the Act.

The Committee also desire me to state that they are empowered to inspect and to procure information from property tax and other assessments, in order that they may have the fullest means of procuring a fair and equitable rate for all the parishes in the union.

In the case of any railway or canal running through your parish being assessed in the Valuation List, the Committee will be obliged by your inserting the length of the railway or canal, with such particulars as to the extent of stations and sidings as may enable them to form an accurate judgment of the rateable value.

The Committee have power to make alterations and corrections in the Valuation List, upon such information as to them may seem sufficient; and when they shall have heard and determined all objections, and finally approved the list, it will be delivered to you. The Valuation List so delivered will then be the basis upon which your poor rate is to be made until a new list shall have been made and approved in like manner next year.

The term "Overseers" applies to churchwardens also; and those officers must therefore sign the Valuation List as well as the overseers.

As the Valuation Lists for some of the parishes will be much more readily prepared than those of others, the Committee hope that the lists for the smaller parishes will be very shortly sent in to me, in order that the Committee may commence their labours, which will necessarily be very heavy. They trust that no unnecessary delay will occur in the lists being forwarded from any parish.

I shall be very glad to give you any further information which you may require; and I will forward to you additional sheets for the lists, should you need them.

I am, &c.

Thoman Newbold,

Clerk to the Committee.

To the Overseers.

Devon.

Barnstaple Union.

COUNTY OF DEVON.

Barnstaple Union.

Gentlemen, Barnstaple, 12 November 1862.

A highly important statute was passed in the last Session of Parliament, entitled "An Act to amend the Law relating to Parochial Assessments in England;" and as that Act entails some heavy and important duties on all overseers of the poor, I herewith transmit to you a copy of it for your information, and you are requested to read it with care and attention, in order that you may be enabled to discharge the duties it imposes on you in a satisfactory manner.

The primary object of the Act appears to be, that all the parishes in a given union shall be assessed to the poor's rate according to one uniform rule. It is well known that at present no uniformity whatever prevails in this respect, for whilst the property in one parish is assessed at its full rateable value, in some it is rated at three-fourths, in others at two-thirds, in others again at one-half of its value, and in some at even less than that.

The new Act is intended to do away with these discrepancies, which has now become absolutely necessary, in consequence of the common charges of the union being apportioned amongst its several parishes according to their rateable value respectively, and not, as heretofore, according to the amount expended in relief.

In order to accomplish that object, the old machinery has undergone considerable alteration, and the working of the new system is placed under the superintendence of a committee of guardians, called "The Assessments' Committee of the Union."

The Committee for this union was appointed on Friday the 7th of November instant, and consists of four ex-officio and eight elected guardians.

You will see on referring to the 14th section of the Act, that within three months after the appointment of the Committee (unless that time is enlarged under the power given in the 16th section), you are required to make out a list of all the rateable hereditaments in your parish (whether the same have been hitherto rated or not), with the annual value thereof respectively, according to a form which is given in the Schedule to the Act. This list is to be called "The Valuation List of the parish," and you can be supplied with the requisite forms for making it, on applying for them to me. No time should be lost before you enter on this work.

In preparing this list, you will perceive that if you think the valuation now acted upon in assessing the rate for the relief of the poor, correctly shows the full annual value of all rateable hereditaments in your parish, you will do well to adopt it as the basis of your Valuation List; but if you are of opinion that such valuation does not correctly show the full annual value of all such hereditaments, it will then be your duty to revise it. [*See* Section 14.]

You will also see that the form of the Valuation List set forth in the Schedule to the Act, contains two important columns, one of which is headed "Gross Estimated Rental," and the other "Rateable Value." The gross estimated rental is, by the 15th section, defined to be "the rent at which the hereditament might be reasonably expected to let from year to year, free of all usual tenant's rates and taxes, and tithe-commutation rentcharge (if any)." In other words, in case the tenant pays all his rates and taxes and tithe rentcharge himself, then the "Gross Estimated Rental" will be the full amount of the rent he may be presumed to pay to his landlord.

The new Act does not define the meaning of "Rateable Value," and in order to get at that we must go to the Parochial Assessments Act passed in 1836, from the 1st section of which we learn that the "Rateable Value" of a hereditament will be the "Gross Estimated Rental" as above defined (in other words, the rack-rent), after deducting therefrom "the probable average annual cost of repairs, insurance, and other expenses (if any), necessary to maintain it in a state to command such rent."

It is also very desirable that the column headed "Estimated Extent" should be accurately filled up.

The Valuation List, when completed, must be signed by the overseers (which term includes churchwardens), unless the Committee should, for ensuring a uniform and correct valuation of every parish in the union, direct any existing valuation to be revised, in whole or in part, or a new valuation to be made by some competent person appointed for the purpose, in which case the Valuation List must be signed by such person, and by him delivered to the overseers.

What you will have to do next after the Valuation List shall be thus completed, you will find very clearly set out in the 17th section of the Act.

The 18th section gives a power of appeal against the Valuation Lists, and by the 19th section the Committee must hold a meeting for hearing objections to those lists, of which the overseers will receive due notice.

Section 40 imposes penalties on overseers and other persons for offences against the Act.

The only other section to which the Committee think it necessary to advert is the 37th, which gives them power to "allow such compensation for any returns, copies or extracts, or any valuation or Valuation List, or other act, matter or thing, to be made or done, in

in pursuance of their order, and such expenses connected therewith, as to the Committee in each case shall seem just."

Nearly all the other clauses of the Act demand your careful attention (particularly the 59th), which the Committee trust you will not fail to bestow upon them.

I am, &c.

To the Overseers. Clerk to the Committee.

Gentlemen, Barnstaple, 20 December 1862.

On the 12th of November last, I addressed a letter to the overseers of the poor within this union (by direction of the Assessments' Committee), in which their attention was called to the Parochial Assessments Act of the last Session of Parliament, and to some of the duties which were imposed by it on overseers.

In that letter their attention was particularly directed to the two columns in the Valuation List, which are headed "Gross Estimated Rental," and "Rateable Value;" and now, with a view to assist them still further in filling up those columns correctly, the Committee have instructed me to offer a few additional observations.

The first of those columns, the Committee conceive, is not necessarily to be filled up with a sum representing the actual rent paid by a tenant to his landlord, even if there were any certain means of ascertaining it, which there are not. No doubt, in most ordinary cases, the rent paid may be reasonably presumed to be the best test of value, but at the same it is obvious that in numberless instances, the rent at which a hereditament may happen to be let, may, from various circumstances, be either much higher or much lower than its fair annual value. It will, therefore, in the opinion of the Committee, be the duty of overseers, as men of impartial minds and sound judgments, to set down as "Gross Estimated Rental," the sum at which they conceive the hereditament might be reasonably expected to let from year to year, exclusively of tenant's rates and taxes, and tithe-commutation rentcharge.

The "Rateable Value" of a hereditament is to be ascertained by deducting from the gross estimated rent, a sum which will represent the probable average annual cost of repairs, insurance, and other similar expenses.

For the sake of convenience, and with a view to the saving of much labour, both to overseers and to the Committee, the latter have divided the hereditaments, which (with some others referred to hereafter) are liable to poor rates, into four classes, namely:—

1st. Land without buildings.
2d. Farms, comprising land, houses, and other buildings.
3d. Houses, the rental of which exceeds 6*l.* a year.
4th. Houses, the rental of which is 6*l.* a year, and under.

And the Committee consider that the following allowances will fairly cover all the deductions authorised by law:—

On the 1st class, 2½ per cent. on the amount of rent.

On the 2d class, from 5 to 12½ per cent. on the rent, according to the nature and condition of the premises.

On the 3d class, from 15 to 25 per cent. on the rent, according to the state and condition of the premises; and

On the 4th class, a sum not exceeding one-third of the rent, according to the state and condition of the premises.

The most important hereditament subject to rates, in addition to those above enumerated, is the tithe rentcharge.

The basis of the assessment of this hereditament is the amount of rentcharge for the current year, as published in the London Gazette, from which should be deducted (according to the opinion of the Poor Law Board, as declared in their letter to overseers, of the 9th of May 1859) the following items, in order to get at the "Rateable Value:"—

1. The annual amount chargeable for tenant's rates and taxes.
2. An annual average per-centage for costs of collection, for legal expenses in enforcing payment by defaulters, and for bad debts.
3. The proportionate charge for ecclesiastical dues and fees, and an average sum for the annual cost of repairing the chancel.
4. A reasonable sum for a curate's salary, if in your parish a curate is employed to supply necessary aid to the minister, and not as his substitute.

In some few parishes other deductions may be allowable, but with regard to those, and also for further remarks on the rating of tithe rentcharge generally, the Committee would refer you to the letter of the Poor Law Board above-mentioned, which, at the time it was issued, was sent to all overseers.

Various other hereditaments will have to be assessed in several of the parishes of this union, amongst which may be enumerated railroads, waterworks, gasworks, fisheries, market tolls, quay dues and mills. The Committee do not anticipate much, if any, difficulty on your part, in dealing with these properties, provided you keep in view the principles laid down in the Parochial Assessments Act of 1836, in my letter of the 12th of November, and in this communication.

Devon.

Barnstaple Union.

The importance of making out the Valuation List correctly and fairly, cannot well be over-estimated, and therefore the Committee conceive that in most parishes it would be desirable to associate with the overseers a small number of influential and intelligent parishioners (to be selected at a vestry meeting), who would render valuable assistance in preparing that list.

Lastly, I would remind you that in this union, the last day for completing the Valuation Lists is the 7th of February 1863.

I am, &c.
John Barry,
Clerk to the Committee.

To the Overseers.

Crediton Union.

CREDITON UNION.

COPY Circular to Overseers of Parishes in the Union.

Gentlemen, 29 September 1862.

I AM directed to send you herewith a copy of the "Union Assessment Committee Act, 1862," which requires your immediate and careful perusal. I have also to state, that as the Committee for the Crediton Union was duly appointed on the 6th September instant, you are required, under the 14th section of the Act, to make out the Valuation List for your parish before the 6th December next, forms for which accompany this communication. I am also instructed to call your particular attention to sect. 17 of the said Act, and to request you to be pleased to take care that a copy of the Valuation List for your parish is not only duly delivered to the Board of Guardians, but that the original is deposited for the inspection of the ratepayers, and transmitted to the Committee at the times therein specified.

I am, &c.
James Wellington, Clerk.

A copy of the Poor Law Board's circular of the 17th October 1862, was also sent by the clerk to the Assessment Committee to the overseers of the several parishes in the Crediton Union.

The overseers were also subsequently furnished with a printed copy of the resolutions passed, &c., at a meeting of the representatives of the Assessment Committees of Unions in the county of Devon, "to fix on the principles to be adopted in carrying out the provisions of the Act," held at the Castle of Exeter on 5th December 1862. *Vide* printed copy hereto annexed.

James Wellington, Clerk.

AT a meeting of the representatives of the Assessment Committees of Unions in the County of Devon, "to fix on the principles to be adopted in carrying out the provisions of the Act," held at the Castle of Exeter, on Friday, the 5th day of December 1862.

The Right Honourable the Earl of Devon having been elected Chairman, the names of the delegates from the several unions were taken as follows:—

UNION.	
Axminster	Mr. Scarborough.
	Mr. Halse.
	Mr. Chappel.
	Mr. Harding.
Barnstaple	Mr. Langdon (Chairman).
	Mr. Kinston.
	Mr. Lock.
Bideford	Mr. Vidal.
Crediton	Mr. Buller (Chairman).
	Mr. Sillifant.
	Mr. Ward.
	Rev. E. Cooper.
Holsworthy	Mr. Vowler (Chairman).
Honiton	Mr. Gordon.
	Captain Porter.
	Mr. Dawe.
Kingsbridge	Mr. Fortescue (Chairman).
	Mr. Horrell.
	Mr. Wright.
Newton Abbot	Mr. Wade (Chairman).
	Mr. Harvey.
	Mr. Wakeham.
	Mr. Wills.
	Mr. Cumming.

UNION.	
Okehampton	Rev. W. Ponsford (Chairman).
	Mr. Cann.
	Mr. Battishall.
	Mr. Arnold.
Plympton, St. Mary	———
Southmolton	Earl Fortescue (Chairman).
	Mr. Tanner.
St. Thomas	Earl Devon (Chairman).
	Sir J. Duckworth.
	Rev. J. Huyshe.
	Mr. Leatt.
	Mr. Grant.
Stoke Damerel	———
Stonehouse	———
Tavistock	Rev. H. J. Morshead (Chairman).
Tiverton	Rev. J. P. Sydenham (Chairman).
Torrington	Mr. J. C. M. Stevens (Chairman).
	Mr. Arnold.
Totnes	Mr. Cuming (Chairman).
	Mr. Phillips.
	Mr. Lakeman.

It

It was proposed by Mr. Sillifant, seconded by Mr. Stevens, and

Resolved, That it is desirable, as far as possible, not only to secure a uniform and correct valuation of parishes in any particular union, but that the same principle should be the guide in every union throughout the county, so that when the valuation is completed, not only will the assessment thus established be the assessment for poor-law purposes, but will be likely to afford a true and correct basis on which all other county charges may be estimated.

It was proposed by Sir J. Duckworth, and seconded by the Rev. J. Huyshe,—

That, inasmuch as the law officers of the Crown, and Mr. Tomlinson, in 1859, stated as their opinion, that "gross estimated rental" means the rent at which the property may be expected to be let, free of tenant's rates and taxes, and the tithe-commutation rentcharge, the tenant taking those burdens upon himself, the Committee think that in the great majority of cases where property is let, the overseers should insert in the gross estimated rental column the actual rent paid by the tenant to the landlord; but that if the overseers be of opinion, in particular cases, that such rent does not represent the actual lettable value, they must, as also in the case where owners occupy their own land, form the best judgment they can as to the lettable value of the property, either by comparison with other similar property, which is let at a *bonâ fide* rent, or otherwise, and assess it accordingly.

The following amendment was proposed by Mr. Ward, and seconded by Mr. Tanner,—

That taking the latest poor-rate for a guide in completing the Valuation List of each parish, the "gross estimated rental" be the rent at which the property may be reasonably expected to be let from year to year, the tenant paying the usual tenant's rates and taxes, and the tithe-commutation rentcharge (if any). That the annual value of property, as determined by the Income Tax Commissioners under Schedule (A), or the actual rent where the property is let, may, as a general rule, be considered a test of the reasonable rent or aggregate value of each parish for the purpose of "The Union Assessment Committee Act, 1862," but as not a conclusive test; and that the existence of important exceptional circumstances must be determined by Union Assessment Committees.

Upon this amendment being put to the meeting by the Chairman, it was lost (13 voting for, and 19 against it).

A second amendment was thereupon proposed by Mr. Gordon, and seconded by Mr. Wade, viz.:—

That, inasmuch as existing rent is not a certain criterion of value, it behoves overseers to revise their respective rates, with reference to the present value at which the several hereditaments in their respective parishes might reasonably be expected to let for from year to year, free of tenant's rates and taxes, and tithe-commutation rentcharge (if any); and to this end they are recommended, with consent of vestry, to call to their aid a fair representation of the ratepayers, and to avoid, as far as possible, the necessity for professional valuations.

This amendment was carried (18 voting for, and 16 against it), and the original motion was not therefore put.

It was proposed by Mr. Cumming, seconded by Mr. Ward, and

Resolved, That the gross estimated rental shall be the rent at which the hereditaments might reasonably be expected to let from year to year, the tenant undertaking to pay the usual rates and taxes, and tithe rentcharge (if any).

It was proposed by Mr. Ward, seconded by Mr. Sillifant, and

Resolved, That in order to ascertain the rateable value, deductions from the gross estimated rental as defined in the last resolution be made for repairs, insurance, and other expenses (if any), necessary to maintain the property in a state in which it will command such rent.

It was proposed by Mr. Ward, and seconded by Mr. Langdon,—

That the Committee recommend that under ordinary circumstances, and unless special cause be shown to the contrary, such deductions be made on the following principles: viz.—

1. For land without buildings, 2½ per cent.

An amendment was moved: "that for lands without buildings no deduction be made," which was not seconded.

A second amendment was moved and seconded, to substitute "1 to 3 per cent."

The original proposition was carried.

Devon.

Crediton Union.

2. For farms, including houses and buildings, from 5 to 10 per cent.

An amendment was moved and seconded: "that the deductions under this head be 5 to 15 per cent.," which was lost.

A second amendment was moved and seconded, to substitute "not exceeding 12½ per cent."

This second amendment was carried, and the original proposition was declared lost.

3. For houses where the rental exceeds 6 *l.* a year, from 15 to 25 per cent.

Amendment moved and seconded: "that these deductions be 25 to 30 per cent.," which was lost.

A second amendment moved and seconded, "20 to 30 per cent.," which was also lost, and the original motion carried.

4. For cottage property where the rental does not exceed 6 *l.* a year, not exceeding one-third of the gross estimated rental.

Amendment moved and seconded, "not exceeding 25 per cent.," which was lost, and the original proposal carried.

It was proposed by Mr. Gordon:—

That landlords deduct 2½ per cent. for collection of their rents. Not seconded.

(signed) *Devon*, Chairman.

On the motion of Mr. Wade, and seconded by Mr. Phillips,—

The meeting passed a cordial vote of thanks to the Chairman.

Honiton Union.

Honiton Union.

Sir, Honiton, 22 October 1862.

I beg to inform you that, in accordance with the powers contained in the Act passed in the last Session of Parliament, "to amend the Law relating to Parochial Assessments in England," a Committee has been appointed for the purpose of carrying the said Act into effect in this union.

A copy of the statute is herewith sent to you, and I am desired to solicit your immediate perusal thereof, that you may become generally acquainted with the duties you have to perform under it. Your attention is particularly requested to sections 14, 15, 17, 18, 39, and 40.

To prevent appeals and unnecessary expense hereafter, I would observe, that great care must be exercised by you in accurately setting forth in the Valuation List the gross estimated rental and rateable value of every holding in your parish, and to assist you therein the Committee have prepared a form of statement to be returned by the occupier, a sufficient number of copies for your use are herewith sent. In reference to this statement the Committee suggest that before leaving it with the occupier, which you should do with the least possible delay, you should fill up from the last poor-rate, the columns numbered 1, 2, 3, and 4 thereof. And after the lapse of not more than three or four days from the delivery of such statement to the occupier, the same should be collected by you. These statements must be carefully preserved and forwarded to me with the Valuation List, on or before the 28th of November next.

Forms for the Valuation List, with instructions for its preparation, will be forthwith sent to you.

I am, &c.

Horace Vibart Mules.

The Union Assessment Committee Act, 1862.

Gentlemen, Honiton, 13 December 1862.

I am instructed by the Assessment Committee for this Union to forward to you a book for the Valuation List for your parish, and at the same time to inform you that the time for making such list has been enlarged to the 9th of January next, before which day they hope to receive it.

The Committee desire me to observe that it is of great importance having filled up the first four columns of the Valuation List, as to which there can be little if any difficulty, you use due precaution in ascertaining the "Estimated Extent" of each rateable hereditament, which can be done by reference to the tithe apportionment, and having stated this correctly, to enter in the "Gross Estimated Rental" column such a sum as the property might now be reasonably expected to yield from year to year, the tenant paying the usual rates and taxes, and tithe rentcharge, if any. Having stated the amount in gross, you are recommended to make deductions upon the following scale in order to arrive at the "Rateable Value":—

From the annual value of overlands or lands without buildings	2½ *l.* per cent.
From the annual value of farms with houses and buildings	12½ *l.* per cent.
From houses above the annual value of 6 *l.*	from 15 *l.* to 25 *l.* per cent.
From cottages under 6 *l.* annual value	one-third or 33 *l.* 6 *s.* 8 *d.* per cent.

In

In order to arrive at an uniform valuation, you are specially cautioned to apply this scale according to the particular circumstances of each case. And with a view to avoid, as far as possible, the necessity for compulsory employment of professional services, you are recommended to get a Committee of Ratepayers, appointed in vestry, to assist you in preparing such a correct Valuation List based upon the foregoing principles as may insure uniformity and equality of rating for all purposes throughout the county.

In rating tithes the annual value of the rentcharge should be first considered: for the current year 100*l.*, according to the Tithe Commutation, is worth 109*l.* 13*s.* 6*d.* The total amount of rentcharge payable to the titheowner will form the "Gross Estimated Rental" from which the following deductions may be made:—

1. The annual amount of tenant's rates and taxes, in respect of such rentcharge.
2. An annual per-centage for costs of collection and other expenses incident thereto, not exceeding 5 per cent.
3. An average (say for three years) of the ecclesiastical dues and fees, and costs of repairing the chancel of the church.
4. A reasonable sum for curate's salary, if necessary, as aid to and not a substitute for the incumbent.

N.B.—The information required by the two last paragraphs should, if possible, be obtained from the incumbent.

The Valuation List before returned must be dated and signed by a majority of the overseers of your parish.

I am, &c.
Horace Vibart Mules.

Note.—The copy of the last poor-rate should be forwarded to me at once if you have not already done so.

To the Overseers.

Honiton Union—Parish of Awliscombe.

The Union Assessment Committee Act, 1862.

STATEMENT to be returned by Mr. ———— Occupier of the undermentioned Property, with particulars of Holding, &c.

No. in the last Poor Rate.	Name of Owner.	Description of Property.	Name of Situation of Property.	Yearly Rent.	Whether Rates are paid by Landlord or allowed by him out of Rent.	Amount of Land Tax not redeemed, and whether paid by Landlord or Tenant.	Amount of Tithes.	Observations.
1.	2.	3.	4.	5*.	6.	7.	8.	9.

[The foregoing particulars are correctly stated.]

———————— Occupier.

* If the occupier be also the owner the annual amount of rent paid by the preceding tenant should be placed in Col. 5. But if this cannot be ascertained, then the sum at which the property might reasonably be expected to let from year to year, free of tenant's rates, taxes, and tithe rentcharge, should be inserted.

Devon.

Newton Abbot Union.

NEWTON ABBOT UNION.

Union Office, Newton Abbot,
17 December 1862.

Gentlemen,

I AM directed by the Assessment Committee to forward to you the accompanying circular, in reference to the manner of ascertaining the gross estimated rental, and the rateable value of the properties to be inserted in the Valuation List of your parish.

I am, &c.
John Alsop, Clerk.

The Overseers.

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1. The committee annex, for the information of the overseers, an extract from the resolutions adopted at a meeting of representatives of the assessment committees of the greater part of the unions in the county of Devon, held at the Castle, Exeter, 5th December 1862:—

> "That, inasmuch as existing rent is not a certain criterion of value, it behoves overseers to revise their respective rates with reference to the present value at which the several hereditaments in their respective parishes might reasonably be expected to let from year to year free of tenants' rates and taxes, and tithe commutation rentcharge (if any); and to this end they are recommended, with consent of vestry, to call to their aid a fair representation of ratepayers, and to avoid, as far as possible, the necessity for professional valuations."
>
> "That the gross estimated rental shall be the rent at which the hereditaments might reasonably be expected to let from year to year, the tenant undertaking to pay the usual rates and taxes, and tithe rentcharge (if any)."

In reference to these resolutions the committee would remark, that it is the first and most important duty of the overseers to ascertain as nearly as possible the gross estimated rental of all the hereditaments within their parish; such gross estimated rental being correctly defined in the resolutions given above. In estimating such rental the overseers will be justified, where properties are let, in taking into account the rent given for them, as far as they may have means of ascertaining the same, but such rent cannot be regarded as a certain criterion of the value. The overseers must exercise their own judgment in reference to such properties, as well as those which are in the hands of the owners, and estimate, having due regard to all the circumstances of each case, the rent at which they might be reasonably expected to let from year to year, the tenant undertaking to pay all usual tenant's rates and taxes, and tithe commutation rentcharge (if any).

2. The Committee also forward to the overseers the following copy of a resolution passed at their meeting of this day, setting out what in their opinion should be the amount of deductions by way of per-centage, to be made from the gross estimated rental of different classes of property, in respect of repairs and insurance, in order to determine the rateable value.

For lands, without any house or buildings, 4 per cent.
For farms, with houses and buildings, where the houses and buildings are not separately rated 12½ per cent.
For houses, where the rental exceeds 6*l.* a year, 30 per cent.
For cottages, where the rental is under 4*l.* a year, half the rental.
For cottages, where the rental is 4*l.* and not exceeding 6*l.* a year, one-third the rental.

3. In the particular case of the rating of tithe rentcharge, the Committee forward, for the information of the overseers, the following extracts from the circular of the Poor Law Board, setting out the deductions to be made from the annual value of the rentcharge, to ascertain the rateable value:—

> "A.—The annual amount chargeable on the rateable value for tenant's rates and taxes.
>
> "B.—An annual average per-centage,
>
> (*a*) for the costs of collection;
> (*b*) for legal process; and
> (*c*) for losses.
>
> "C.—The proportionate charge for the ecclesiastical dues and fees, and an average sum for the annual cost of repairing the chancel.
>
> "D.—A reasonable sum for a curate's salary, if in your parish a curate is employed to supply necessary aid to the minister, and not as his substitute.
>
> "E.—The amount payable to a minister of a district, if the parish has been legally divided, and the tithes have been actually or virtually severed, and an amount charged upon the living in behalf of such minister.
>
> "F.—A reasonable sum for a tenant's profit, if regard being had to the observations upon this point set out in the Poor Law Board's circular, such additional allowance is required to be made in your parish."

The

Devon.

Newton Abbot Union.

The Committee apprehend that the last deduction is inapplicable to the circumstances of this Union, and that the necessity for those under (D.) and (E.) can arise in but very few instances. As it is now necessary to determine the gross estimated rental as well as the rateable value, they think that the course to be adopted, will be as follows:—

Deduct from the value of the rentcharge for the current year the amounts under the heads (A.) and (B.); and for ecclesiastical dues and fees under (C.). The remainder will be the gross estimated rental. Then deduct from this the average cost of the repairs of chancel under (C.) (if the tithe owner is liable for the repair of the same), and the remainder will be the rateable value.

4. The Committee will be ready to give the overseers of any parish further information or advice on any point of difficulty that may occur, on their communicating with their clerk, who will bring the matter before the Committee at the earliest opportunity.

Okehampton Union.

Okehampton Union.

Poor Law Union Office, Okehampton,
18 October 1862.

Gentlemen,

I BEG to inform you that the Board of Guardians of this Union have this day appointed the Assessment Committee of the Union for carrying into effect the Act 25 & 26 Vict. c. 103, to amend the law relating to parochial assessments in England.

The form of the Valuation List to be made by you, together with a copy of the Act of Parliament, will be forwarded to you in the course of a few days. I am instructed to solicit your careful perusal of the Act, in order that you may become generally aware of the duties which you have to perform.

The Valuation List to be prepared by you must comprise the whole of the rateable property in your parish, with the names of the owners and occupiers, and the other particulars mentioned in the heading of such list.

The existing poor-rate of your parish will probably enable you to fill up the first five columns; but in order to prevent disputes, appeals, and unnecessary expense hereafter, I am to remind you that great care must be taken by you accurately to set forth in the Valuation List the gross estimated rental and rateable value of all property in your parish, without any exception whatever.

In order to arrive at the value of the different properties in your parish, the property tax assessment would, I think, materially assist you; and the following example given by Mr. Lumley, Assistant Secretary to the Poor Law Board, will greatly aid you in arriving at the gross and estimated rental, thus:—

	£.	s.	d.
If a tenant pays in rent	75	–	–
In rates, taxes, and commutation tithe rentcharge	10	–	–
For repairs	5	–	–
And for insurance	1	–	–
The Gross estimated Rental will be £.	91	–	–

If from this sum of 91 *l.*, the several sums of 10 *l.*, 5 *l.*, and 1 *l.* be deducted, the result will be 75 *l.*, the net annual value, being the sum which in this case is paid to the landlord by his tenant, and which you will insert as the "rateable value."

Again,—	£.	s.	d.
Suppose (the landlord covenanting to pay for repairs 5 *l.*, and insurance 1 *l.*) the tenant pays in rent	81	–	–
In rates, taxes, and tithes	10	–	–
Making the Gross Rental	91	–	–
In like manner, the taxes, tithe rentcharge, repairs, and insurance are to be deducted	16	–	–
And the Net Annual Rental or Rateable Value, will be £.	75	–	–

Lastly:—Suppose the tenant to pay 91 *l.* as gross rent, paying no other charge whatever, and the landlord pays rates and tithes 10 *l.*, repairs 5 *l.*, and insurance 1 *l.*, the net annual or rateable value will be 75 *l.*

Devon.

Okehampton Union.

The gross estimated rental for the tithe rentcharge will be the full amount of the commutation rentcharge, varying every year according to the corn averages upon which it is paid.

	£.	s.	d.
Suppose, therefore, for the present year, the gross sum to be -	660	–	–
From this deduct,—			
1st. Compensation of a lessee, undertaking to collect the tithe composition, and to pay a fixed rent to the tithe owner -	37	5	–
2d. For ecclesiastical dues - - - - - - - -			
3d. For usual tenant's rates and taxes, and tenant's property tax, Schedule (B.) - - - - - - - - -	82	15	–
	120	–	–
Leaving a Net Annual or Rateable Value of - - - £.	540	–	–

The Valuation List must be completed within three months from the date hereof, authenticated by your signatures, and thereupon deposited in the place within your parish in which rate-books are deposited or kept, and notice given on the following Sunday of such deposit, as directed by the 17th section of the Act. Immediately after the list has been deposited for inspection, a copy must be sent to the Board of Guardians, and at the end of 14 days after notice of the deposit, the original list must be sent to the Assessment Committee.

Expenses will necessarily be incurred in making and completing these Valuation Lists, and the Committee are empowered to allow such compensation for any returns, copies, or extracts, or any valuation or Valuation List, or other act, matter, or thing to be made or done in pursuance of their order, and such expenses connected therewith, as to the Committee in each case seems just.

As soon as you receive from me the forms hereinbefore referred to, I would recommend you to call a meeting of the officers of your parish, or of the parishioners in vestry, with a view to your proceeding at once to prepare the Valuation List as directed by the 14th section of the Act, to be deposited as directed by the 17th section.

If the Valuation Sheets to be sent to you should be insufficient, a further supply shall be furnished on your informing me the number you require.

I am, &c.

Robert Fulford,

To the Overseers. Clerk to the Guardians.

Okehampton Union, 13 December 1862.

At a meeting of the Assessment Committee of this union held at the Board-room, this day:

It was proposed by Mr. Manning, and seconded by Mr. Arnold, and unanimously resolved, "That the gross estimated rental shall be the rent at which the hereditaments might reasonably be expected to let from year to year, the tenant undertaking to pay the usual rates and taxes, and tithe rentcharge (if any)."

And, "That the total gross estimated rental of each parish may, in the opinion of this Committee, be ascertained from the property tax assessment, under Schedule A, on properties let at rack rent."

It was proposed by Mr. Battishall, and seconded by Mr. Berry, and unanimously resolved, "That in order to ascertain the rateable value, deductions from the gross estimated rental as defined in the last resolution, should be made for repairs, insurance, and other expenses (if any) necessary to maintain the property in a state in which it will command such rent;"

And, "That such deductions, under ordinary circumstances, be made on the following principles, viz.:

"1st. For land without buildings, 2 ½ per cent.

"2d. For farms, including houses and buildings, not exceeding 12 ½ per cent.

"3d. For houses, where the rental exceeds 6 *l.* a year, from 15 to 25 per cent.

"4th. For cottage property, where the rental does not exceed 6 *l.* a year, not exceeding one-third of the gross estimated rental."

It was also unanimously resolved, "That the following deductions should be made from tithe rentcharges, viz.:

"1st. Parochial rates and taxes.

"2d. Ecclesiastical dues.

"3d. Repairs of chancel (if liable).

"4th. £. 5 per cent. from gross rentcharge for expenses of collection."

Devon.

Okehampton Union.

Gentlemen, Okehampton Union, 17 December 1862.

By the direction of the Assessment Committee of this union, I beg to send you, for your guidance in preparing the Valuation List of your parish, a copy of the resolutions passed by them at their meeting on Saturday last, which resolutions are in accordance with those passed at a meeting of the representatives of the Assessment Committee of Unions in this county, held at Exeter, on the 5th instant.

I am, &c.

To the Overseers. *Robert Fulford,* Clerk.

Plympton St. Mary Union.

Plympton St. Mary Union.

Copy of Instructions issued from the Committee of the Guardians (under the Union Assessment Committee Act, 1862) to the Overseers, for ensuring a just and uniform system of valuation throughout the Parishes in the union.

1. That the gross estimated value shall be the rack-rent or the rent at which property may be reasonably expected to let from year to year, the tenant paying the usual taxes and tithe-commutation rentcharge (if any).
2. That the rateable value be the amount of the gross, as above defined, deducting therefrom the average annual expense of repairs and insurance, and other expenses necessary to keep the property in a state of repair to command rent.
3. That deductions to be as follows from rateable value:

On lands without buildings, not to exceed	2 ½ per cent.
4. On farms, with houses and buildings, not to exceed	12 ½ per cent.
5. On dwelling houses, not to exceed	25 per cent.
6. On cottage property, where the rent shall be 6 *l.* and under, not to exceed	one-third of the rental.
7. Woods and plantations	exempt.
But where the land on which the trees grow is capable of a beneficial occupation, either from the pasturage or undergrowth, without doing any injury to the trees, to be rated.	
8. Tithe rentcharge to be assessed for the gross in the full amount of the tithe commutation; deducting therefrom cost of collection	5 per cent.
Usual tenants' rates and taxes	same as paid.
Ecclesiastical dues, such as first fruits, tenths, synods, and repairing chancel	allowed.
Tenants' property tax under Schedule B.	not allowed,
It appearing to the Committee that in no single instance in this union does the tenant pay it.	

Nicholas Lockyer, Clerk.

Southmolton Union.

Southmolton Union.

Sirs, Southmolton, 8 November 1862.

A copy of the "Union Assessment Committee Act, 1862," is herewith sent to you by direction of the Assessment Committee of the Southmolton Union, who recommend you, without delay, to make yourselves acquainted with the duties you have to perform under it.

I also send sheets containing forms for the Valuation List to be made for your parish. This list must be made within three calendar months after the appointment of the said Committee, which, as you have already been informed, took place on the 20th of September last, and such list must be deposited for inspection by all persons assessed, or liable to be assessed, and of such deposit notice is to be given. A duplicate copy of such Valuation List is to be forthwith delivered to the Board of Guardians, and at the expiration of 14 days from the time of notice given of the deposit of such list you are to transmit the list which shall have been so deposited to the Assessment Committee. *See* Sections 14 and 17 of the Act. The form of the notice of deposit will be transmitted to you.

To prevent disputes, appeals, and unnecessary expense hereafter, great care should be exercised by you in accurately setting forth in the Valuation List the "Gross Estimated Rental," and "Rateable Value," of every holding in your parish, without any exception whatever as to houses, lands, or other property liable to be rated.

All tenements occupied by the poor, which may heretofore have been omitted from the rate must now be inserted.

Devon.

Southmolton Union.

The following examples given by Mr. Lumley, Assistant Secretary to the Poor Law Board, will show you an easy and accurate mode of arriving at the "Gross Estimated Rental" and "Rateable Value," viz.:

	£.	s.	d.
If a tenant pays in rent	75	–	–
In rates, taxes, and commutation tithe rent	10	–	–
For repairs	5	–	–
And for insurance	1	–	–
The gross estimated rental will be £.	91	–	–

If from this sum of 91 *l.* the several sums of 10 *l.*, 5 *l.*, and 1 *l.* be deducted, the result will be 75 *l.*, the net annual value being the sum which in this case is paid to the landlord by his tenant, and which you will insert as "Rateable Value."

	£.	s.	d.
Again, suppose (the landlord covenanting to pay for repairs 5 *l.*, and insurance 1 *l.*) the tenant pays in rent	81	–	–
In rates, taxes, and tithes	10	–	–
Making the gross rental £.	91	–	–
In like manner, the taxes, the repairs, and the insurance are to be deducted	16	–	–
And the net annual rateable value will be £.	75	–	–

Lastly.—Suppose the tenant to pay 91 *l.* as gross rent, paying no other charge whatever, and the landlord to pay rates and tithes 10 *l.*, repairs 5 *l.*, and insurance 1 *l.*, the net annual value to the latter will be 75 *l.*

The gross estimated rental for the tithe rentcharge will be the full amount of the commutation itself, varying every year according to the corn averages upon which it is paid.

	£.	s.	d.	£.	s.	d.
Suppose, therefore, for the present year that gross sum to be				660	–	–
From this deduct,						
1st. Compensation of a lessee, undertaking to collect the tithe composition and to pay a fixed rent to the tithe owner	37	5	–			
2d. For ecclesiastical dues 3d. For usual tenant's rates and taxes and tenant's property tax, Schedule B.	82	15	–			
				120	–	–
Leaving a net annual or rateable value of £.				540	–	–

As it is important to do all that is practicable to ensure a correct and uniform Valuation List for every parish in the Union, the Committee are of opinion that to this end it is desirable that without delay you should call a vestry meeting of the ratepayers of your parish, and proceed thereat to appoint a committee to assist you in preparing the "Valuation List."

The period for depositing such list will expire on the 20th day of December next.

If the number of sheets I send are not sufficient for your parish, you may, on application to me, obtain a further supply.

I am, &c.
J. E. Jackson Rickard,
Clerk to the said Assessment Committee.

To the Churchwardens and Overseers.

Tavistock Union.

TAVISTOCK UNION.

Gentlemen, Tavistock, 18 November 1862.

BY virtue of the Statute 25 & 26 Vict. c. 103, intituled, "An Act to amend the Law relating to Parochial Assessments in England," the Board of Guardians of this union did, on the 21st day of October last, appoint the "Assessment Committee," for the purpose of carrying into effect the provisions of the said Act.

I am

Devon.

Tavistock Union.

I am directed by the Committee to call your attention to the provisions of the said Act (a copy of which is sent herewith), and to request your attentive perusal of such parts thereof as have reference to the duties to be performed by you.

By the fourteenth section of the Act, you will see that the overseers (and this includes churchwardens also) of each parish in the union are required, within three calendar months after the appointment of the Assessment Committee, to make a list of all the rateable hereditaments in such parish, in the form shown in the Schedule to the said Act, which list is to be styled "The Valuation List;" and I herewith send you a number of blank forms, to enable you to make the same in duplicate; but should the number sent be insufficient, you can obtain additional forms by application at my office.

The present poor rate of each parish will no doubt in great measure form the basis of such list; and if that rate includes all property liable to be rated, and is made upon the principle laid down in the Act and hereafter noticed, the list may be easily completed; but if otherwise, then it must be carefully revised and corrected.

If from any circumstance you are unable to complete the list for your parish within the period above mentioned, the Committee have power to grant an extension of time; but it is desirable that the whole of the lists for the different parishes should, if possible, be completed within the three calendar months from the appointment of the Committee; namely, on or before the 21st day of January next; and in many of the smaller parishes the lists may easily be finished long before that day; and if so, it will be desirable that they should be returned as soon as completed, in order that the Committee may at once revise them, so as not to have the great labour of revising all the lists at the same time.

You must take care that all rateable property within your parish is included in the list, whether it has hitherto been rated or not, as the omission of any property liable to the rate will involve trouble and expense, and might lead to an appeal hereafter.

The most important part of your duties will be the filling up of the two last columns in the Valuation List, the "Gross Estimated Rental" and the "Rateable Value." With regard to the former, the Act itself (15th section) defines what it is to be; namely, "the rent at which the hereditament might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes, and tithe commutation rentcharge, if any;" that is, the rent payable to the landlord by the tenant (or, more strictly speaking, the sum it would be likely to fetch, if offered to be let), the tenant paying the rates, taxes, and tithe commutation rentcharge. In general, a tolerably fair criterion of the value of any hereditament is the rent paid or agreed to be paid for it; but this is not so in all cases, and therefore it will not do to rely on the amount of rent being the proper value in each case, but you must exercise the best judgment you can in coming to a determination as to what rent might fairly be expected, and act accordingly, although in doing so you may in some cases, perhaps, fix a higher sum, and possibly, in some cases also, a lower sum than the rent actually paid. And in cases where the landlord pays the rates and taxes under the Small Tenements Act, the amount of tenant's rates and taxes should be deducted from the rent actually paid, or from what you consider the fair rent payable, and the remainder will be the "Gross Estimated Rental."

The column "Rateable Value" will also require particular attention, in order that it may be accurately filled up. The sum to be placed in that column should be the amount of the gross estimated rental as explained above, less the probable average annual cost of the repairs, insurance, and any other expenses, if any, necessary to maintain the hereditaments in a state to command such rent; so that the difference between the two columns will be, that the second will be less than the first, by the amount of the repairs, insurance, and other expenses, if any, as just above stated. With regard to the question of repairs, great care will be required, in order to do justice, for it will not do to adopt an arbitrary rule, by taking off a certain uniform per centage from all the property in the parish, which would be manifestly unfair, and could only be supported on the assumption that all the property was of one kind, and required an equal amount of repairs; but it is well known that the repairs required to different property, will vary very considerably in amount; as, for instance—an overland tenement, with no buildings on it, can scarcely be said to require any repairs at all, and a new house, very little; whilst a very old building may require a large annual sum to keep it in tenantable repair so as to command the rent at which you estimate it, and therefore you must use your discretion, and estimate the repairs of each particular property according to the nature and quality thereof respectively.

With regard to the rating of the tithe rentcharge the same principle is applicable, and in the column "Gross Estimated Rental," you should insert such a sum as the full annual rentcharge amounts to (and which you will find varies from year to year, according to the corn averages), less the tenant's rates and taxes, and costs of collection, losses, &c., which would leave such a sum as the rentcharge might reasonably be expected to let for from year to year to a tenant disposed to take the same. And the "Rateable Value" thereof will be the same sum, after deducting therefrom any ecclesiastical dues or fees that may be payable thereout, together with an average sum for the annual cost of repairing the chancel, and also the salary of a curate, where the parish is so large or populous that the incumbent cannot efficiently perform the duties, and the services of a curate are on that account necessary.

Devon.

Tavistock Union.

When the list is completed you are to sign the same, as stated in the 17th section of the Act, and send a copy thereof to the Assessment Committee, and then you are to deposit the original list at the place in the parish in which rate books are deposited or kept, and as the object of this deposit of the list is, that all parties interested in the rate may have free access to it, for the purpose of inspecting it and taking copies or extracts therefrom, it is desirable that it should be deposited at such a place as may be most convenient and suitable, such as at the house of one of the overseers, or the assistant-overseer or collector. And on the Sunday next after such deposit you are to give public notice thereof (forms of which will be sent to you in due time), by affixing the same to the church and chapel doors, in the same manner as the publication of a poor's rate is made, and at the expiration of 14 days from the time of giving such notice, you are to transmit the said original list to the Assessment Committee.

Having now called your attention to the sections of the Act which more especially relate to your duties, I would recommend you also to read attentively the other portions of the Act, and more particularly the 13th, 16th, 18th, 20th, 23rd, 24th, 25th, 26th, 27th, 28th, and 30th sections, so that you may become acquainted with the design of it, and see the necessity of the lists being properly made in the first instance, inasmuch as they are to be the basis of the poor's rate in every parish.

By the 37th section, the Assessment Committee are empowered to allow compensation for the duties therein specified, and for any expenses incurred in connection therewith.

Until the Valuation Lists are finally approved and signed by the Assessment Committee, the different parishes in the Union will have to contribute to the "Common Fund Charges," in proportion to the amount at which they are respectively assessed to the county rate; and as it is admitted that that rate is, in numerous cases, very unequal and unjust, and does not represent the fair value of the land in the several parishes, it is obviously desirable that the Valuation Lists should be speedily prepared, so as to come into operation at Lady-day next, if possible.

In conclusion, the Committee desires to impress on you the necessity of the Valuation Lists being prepared with great accuracy, inasmuch as after they are approved by the Assessment Committee, the several parishes in the Union will contribute to the "Common Fund Charges" in proportion to the annual rateable value of the property in such parishes as settled by such lists, and you will therefore see the absolute necessity of all such property being assessed at its real value, otherwise the several parishes will not be bearing the burden equally; and besides the lists will be open to objection and may be appealed against; and until such lists are correctly made, the Committee cannot approve of them, and may find it necessary, with the consent of the Board of Guardians, to employ a competent person to value the whole, or any part of the rateable property in every parish of the Union, or in such one or more of the parishes as they may deem proper, which would, of course, involve a heavy expense, the whole of which may be avoided, if proper care be taken at the commencement, to ascertain correctly all the particulars required.

I am, &c.

R. Luxton,

Clerk to the Tavistock Union and Assessment Committee.

To the Churchwardens and Overseers.

To the Overseers of the Poor.

By direction of the Assessment Committee of this Union, I beg to send you below the Resolutions passed at a meeting of the representatives of the Assessment Committees of Unions in the county of Devon, held at the castle of Exeter, on Friday, the 5th day of December 1862, for the purpose of fixing on the principles to be adopted in carrying out the provisions of the Parochial Assessment Act; and as it is desirable, for the reasons set forth in the first resolution, that the same principle should be adopted in every Union in the county, I am further directed to call your attention to the resolutions generally, but more especially to those which relate to the deductions to be made from the gross estimated rental, for repairs, insurance, &c., so that all the parishes may adopt the same rule in order to form the column "Rateable Value," otherwise the several parishes will not be paying equally to the "Common Charges" of the Union.

R. Luxton,

16 December 1862. Clerk to the Assessment Committee.

Resolved, That it is desirable, as far as possible, not only to secure a uniform and correct valuation of parishes in any particular Union, but that the same principle should be the guide in every Union throughout the county, so that when the valuation is completed, not only will the assessment thus established be the assessment for poor law purposes

Devon.

Tavistock.

poses, but will be likely to afford a true and correct basis on which all other county charges may be estimated.

That, inasmuch as existing rent is not a certain criterion of value, it behoves overseers to revise their respective rates with reference to the present value at which the several hereditaments in their respective parishes might reasonably be expected to let for from year to year, free of tenant's rates and taxes and tithe-commutation rentcharge (if any); and to this end they are recommended, with consent of vestry, to call to their aid a fair representation of the ratepayers, and to avoid, as far as possible, the necessity for professional valuations.

Resolved, That the gross estimated rental shall be the rent at which the hereditaments might reasonably be expected to let from year to year, the tenant undertaking to pay the usual rates and taxes and tithe-rentcharge (if any).

Resolved, That, in order to ascertain the rateable value, deductions from the gross estimated rental, as defined in the last Resolution, be made for repairs, insurance, and other expenses (if any) necessary to maintain the property in a state in which it will command such rent.

That the Committee recommend that, under ordinary circumstances, and unless special cause be shown to the contrary, such deductions be made on the following principles; viz.—

1. For land without buildings, 2½ per cent.
2. For farms, including houses and buildings, not exceeding 12½ per cent.
3. For houses where the rental exceeds 6 *l.* a year, from 15 to 25 per cent.
4. For cottage property where the rental does not exceed 6 *l.* a year, not exceeding one-third of the gross estimated rental.

St. Thomas Union.

St. Thomas Union.

Union Office, St. Thomas, Exeter,
6 October 1862.

Gentlemen,

I am instructed to inform you that the Board of Guardians of this union have appointed the Assessment Committee of the Union, under the above-mentioned Act of Parliament.

The Committee held their first meeting on the 3d instant, when I was directed by them to send to you the accompanying copy of the Act, for your instruction and guidance.

They have further desired me to draw your particular attention to the 14th, 15th, and 17th sections of the Act.

By the 14th section, the overseers of each parish in the union are required, within three calendar months from the appointment of the Committee (that is, before the 19th day of December next) to make a list of all the rateable hereditaments in such parish, with the annual value thereof respectively, in the form set out in the Schedule to the Act.

The 15th section points out how the gross estimated rental is to be determined.

By the 17th section it is required that the Valuation List should be deposited by the overseers in the place in the parish in which rate-books are deposited or kept, and a copy of such list forthwith delivered to the Board of Guardians; and further, that the overseers should give public notice of the deposit of such list, and, at the expiration of 14 days from the time of giving such notice, transmit such list to the Committee.

The list must comprise all the rateable hereditaments in the parish, and therefore should include all tenements occupied by the poor, whether or not heretofore omitted from the rate.

The Committee desire me to add, that though the Act allows a period of three months for making the list above referred to, it will be of great convenience to them if you can forward it to them at an earlier date.

Should the sheets which I now send be not sufficient for your parish, you will be good enough to make application to me for a further supply, stating the additional number which you require.

I am, &c.

To the Overseers. *J. G. Bidwill*, Clerk.

Devon.

Tiverton Union.

TIVERTON UNION.

Gentlemen, Tiverton, 16 December 1862.

AN important meeting of representatives of the Assessment Committees of Unions in Devon, was held at the Castle of Exeter, on the 5th December instant, at which the Earl of Devon presided, the object being "to fix on the principles to be adopted in carrying out the provisions of the Act."

At that meeting, resolutions were passed, which have been since adopted by the Committee for this union. By direction of the Committee, I transmit for your guidance a copy of the Resolutions on the other side, and have to request your careful attention to them.

Where the instructions, sent to you on the 28th October last, may appear to be modified by the Resolutions which accompany this, you will be pleased to act on the latter.

I am, &c.

To the Overseers. Clerk to the Committee.

Copy Resolutions.

Resolved, That, it is desirable, as far as possible, not only to secure a uniform and correct valuation of parishes in any particular union, but that the same principle should be the guide in every union throughout the county, so that when the valuation is completed, not only will the assessment thus established be the assessment for poor-law purposes, but will be likely to afford a true and correct basis on which all other county charges may be estimated.

That, inasmuch as existing rent is not a certain criterion of value, it behoves overseers to revise their respective rates with reference to the present value at which the several hereditaments in their respective parishes might reasonably be expected to let from year to year, free of tenants, rates and taxes, and tithe-commutation rentcharge (if any); and to this end they are recommended, with consent of vestry, to call to their aid a fair representation of the ratepayers, and to avoid, as far as possible, the necessity for professional valuations.

That, the gross estimated rental shall be the rent at which the hereditaments might reasonably be expected to let from year to year, the tenant undertaking to pay the usual rates and taxes, and tithe-rentcharge (if any).

That, in order to ascertain the rateable value, deductions from the gross estimated rental, as defined in the last Resolution, be made for repairs, insurance, and other expenses (if any) necessary to maintain the property in a state in which it will command such rent.

That, under ordinary circumstances, and unless special cause be shown to the contrary, such deductions be made on the following principles, viz.:—

1. For land without buildings - - -	2½ per cent.
2. For farms, including houses and buildings -	Not exceeding 12½ per cent.
3. For houses where the rental exceeds 6 *l.* a year,	From 15 to 25 per cent.
4. For cottage property where the rental does not exceed 6 *l.* a year - - - - -	Not exceeding one-third of the gross estimated rental.

Torrington Union.

TORRINGTON UNION.

Gentlemen, Great Torrington, 15 November 1862.

I AM instructed to inform you that the Board of Guardians of this union on the 25th day of October last, appointed the Assessment Committee of the union under the above-mentioned Act of Parliament.

The Committee held their first meeting on the 1st inst., and I am directed by them to send to you the accompanying Act and Circular for your instruction and guidance.

They have further desired me to draw your particular attention to the 14th, 15th, 16th, 17th, and 39th sections of the Act.

In accordance with the 14th section, the Committee desire that the Overseers do before the 25th day of January next, make a list of all the rateable hereditaments in each parish, with the annual value thereof respectively, in the form as per sheets sent.

The

Devon.

Torrington Union.

The 15th section of the Act points out how the Gross Estimated Rental is to be determined.

The Poor Law Board and the Committee (relatively to this section) desire it to be understood that the sum to be entered in the column "Gross Estimated Rental," in the Valuation Lists, will be the amount of rent expressing or approximating to the conventional or rack-rent on a tenancy from year to year.

The column headed "Rateable Value" will then readily be filled up by deducting from the gross estimated rental the cost of repairs and insurance, and any other expenses (if any) necessary to maintain the property in a state to command the same rent.

The list must comprise all the rateable hereditaments in the parish; and therefore should include all tenements occupied by the poor whether or not heretofore omitted from the rate.

By the 39th section it is enacted that where a new valuation is made (with the consent of the Guardians), by the order of the Committee, and such valuation shall exceed by one-sixth the Valuation List delivered by the Overseers, the expense of such valuation shall be charged upon the poor-rates of such parish. But if the valuation so made as last mentioned shall not exceed by one-sixth the amount of such Valuation List, the expense shall be borne by the Common Fund of the Union.

The Committee desire me to add, that in order that the List may be sent to them within the term of three calendar months specified by the Act, it should be completed before Sunday, 11 January 1863, so that the 14 days' notice required to be given to your parish may be complied with.

If more sheets are required for copying the Valuation List, &c., application must be made at the Clerk's Office, Great Torrington, for the same.

I am, &c.

Wm. F. Glubb,

To the Overseers. Clerk to the Committee.

Gentlemen, Great Torrington, 13 December 1862.

I AM instructed by the Assessment Committee to inform you that at a meeting at the Castle of Exeter of the representatives from the respective Union Assessment Committees in Devonshire, at which J. C. M. Stevens, Esq., Chairman, and George Arnold, Esq., member of the Torrington Union Assessment Committee, were present:

It was Resolved—

"That the Gross Estimated Rental in the Valuation List shall be the rent at which the hereditaments may reasonably be expected to let from year to year; the tenant undertaking to pay the usual rates and taxes, and tithe rentcharges (if any).

"That, inasmuch as the existing rent is not a certain criterion of value, it behoves the overseers to revise their respective rates with reference to the present value at which the several hereditaments in parishes might reasonably be expected to let for from year to year, free of tenant's rates and taxes, and tithe-commutation rentcharge (if any); and to this end they are recommended with consent of vestry, to call to their aid a fair representation of the ratepayers, and to avoid as far as possible the necessity for professional valuations.

"That, in order to ascertain the Rateable Value, deductions from the Gross Estimated Rental, as defined in the first Resolution be made for repairs, insurance, and other expenses (if any) necessary to maintain the property in a state in which it will command such rent.

"That the deductions from the Gross Estimated Rental (in accordance with the preceding resolution) for land without buildings, should be 2 ½ per cent.

"That for farms, including houses and buildings, it should not exceed 12 ½ per cent.

"That for houses where the rent exceeds 6 *l.* per annum, from 15 to 25 per cent. be deducted.

"That for cottage property, where the rental does not exceed 6 *l.* per annum, a sum not exceeding 33 per cent., or one-third of the gross estimated rental be deducted."

The Committee desire me to add, that, as respects tithe-commutation rentcharge, the deductions be made in accordance with the printed circular, issued from the Poor Law Board, dated the 9th of May 1859, a copy of which I enclose; and I am directed to draw your particular attention to the order as respects such deductions therein marked in red ink.

The Committee hope you will, as far as possible, prepare the Valuation Lists for your parish in accordance with the above resolutions.

I am, &c.

Wm. F. Glubb,

To the Overseers. Clerk to the Committee.

Dorset.

Blandford Union.

COUNTY OF DORSET.

Blandford Union.

(1.)

Poor Law Union Office, Blandford,
11 October 1862.

Gentlemen,

I am instructed to inform you that the Board of Guardians have appointed the following members of the Board, viz., James John Farquharson, Esq., the Honourable W. H. B. Portman, John C. Mansel, Esq., and Charles Hambro, Esq., (*ex officio*), and Messrs. Henry Fookes, Joel Roper, Christopher Caines, Malachi Fisher, James Burgess, J. J. Rawlins, William Warren, and John Matthews (elected), to be the Assessment Committee of this union, for the purpose of bringing into immediate operation the statute, 25 & 26 Vict., c. 103, to amend the law relating to parochial assessments in England. A copy of that statute has been sent to the guardian for your parish, and I am instructed to solicit your immediate perusal thereof, and attention thereto, that you may become aware of the duties you have to perform under it. In a few days the form of the Valuation List, to be made up by you, will be forwarded from this office, which list must be deposited for inspection by all persons assessed, or liable to be assessed, as directed by the 17th section of this statute, within three months from the date hereof, a copy delivered to the Board of Guardians, and the original list returned to the committee at the expiration of 14 days from the time of the notice given by you of the deposit for such inspection. The form of that notice will also be transmitted to you at the proper time.

To prevent disputes, appeals, and unnecessary expense hereafter, I am to remind you that great care must be taken by you accurately to set forth in the Valuation List, the gross estimated rental and rateable value of every holding in your parish, without any exception whatever, as to house, land, or other property, liable to be rated. This will include all tenements occupied by the poor which may heretofore have been omitted from the rate.

Expenses will necessarily be incurred in making and completing these Valuation Lists, and the Committee are empowered to allow such compensation for any returns, copies, or extracts, or any valuation or Valuation List, or other act, matter, or thing, to be made or done in pursuance of their order, and such expenses connected therewith as to the Committee in each case seems just. As soon therefore as you receive the forms hereinbefore referred to, I would suggest that you call a meeting of the officers of your parish, and proceed to prepare the list as directed by Section 14 of the Act, to be afterwards dealt with as directed by the 17th and subsequent sections. If you should want a further supply of sheets, you will please make application to me, stating the number you require.

I am, &c.
W. H. Atkinson, Clerk.

(2.)

Poor Law Union Office, Blandford,
13 December 1862.

Gentlemen,

I am directed by the Blandford Union Assessment Committee to lay before you the following suggestions for your assistance in preparing the Valuation Lists for your parish:—

1st. In filling up the column headed "Gross Estimated Rental," the overseers will be kind enough to follow the terms of the Resolution agreed to at Dorchester on Saturday last, at the special meeting of delegates from the various Assessment Committees in the county, as under:—

> "That the Gross Estimated Rental be considered to be the rent at which the hereditaments might reasonably be expected to let from year to year, the tenant paying all usual tenant's rates and taxes, and tithe-commutation rentcharge (if any.)

2d. In filling up the next column, viz., "The Rateable Value," overseers are also requested to adopt the scale of deductions laid down at the same meeting, as follows:—

On land, without buildings, a deduction of 4 *l.* per cent. is to be made.
On farms, including farm-house buildings and cottages, let with the farm, 10 *l.* per cent.
On all other houses, 20 *l.* per cent.

3d. With regard to tithes, the Committee suggests that the column, "Gross Estimated Rental," shall contain the amount of the actual commutation, after making the usual legal deductions, and that a deduction of 5 *l.* per cent. from that amount, for cost of collection, &c., shall represent the rateable value in the next column.

I would also remind you, that it is incumbent on you to make two copies of the Valuation Lists; one to be sent, at once, to the Board of Guardians, and the other to be deposited,

Dorset.

Blandford Union.

deposited, for 14 days, in the place in which the rate-books are kept, for inspection and objections, and at the expiration of that time to be sent to the Assessment Committee (*see* Section 17 of the Act).

The Committee will feel obliged by your returning the Valuation Lists, as soon as possible after this notice, and before the expiration of the three months mentioned in your previous notice.

I am, &c.
W. H. Atkinson,
Clerk to the Committee.

To the Overseers.

CERNE UNION.

erne Union

Gentlemen, Cerne Union, Cerne Abbas, 24 December 1862.

I AM instructed to inform you that the Board of Guardians have appointed the Assessment Committee for the purpose of carrying out the Statute 25 & 26 Vict. c. 103, to amend the law relating to Parochial Assessments in England.

A copy of the statute has been sent to the guardians of your parish, and I recommend your careful perusal thereof that you may be acquainted with the duties you have to perform under it.

In forwarding to you the Valuation Lists, it is deemed necessary to give a few plain directions for your guidance.

By the 14th Section those lists are to be prepared by you within three calendar months after the appointment of the Committee, that list is to comprise all the rateable property in your parish, adhering strictly to the form prescribed; when complete it must be deposited for inspection in the place in your parish in which rate-books are usually kept; a copy to be delivered to the Board of Guardians, and the original list itself returned to the Committee at the expiration of 14 days from the time of notice given by you of the deposit.

In filling up the Valuation Lists, the latest poor-rate is your best guide; you will copy the particulars into the first five headings, revising and correcting them when necessary; but your next column is the foundation of your assessment, viz.:—

The Gross Estimated Rental, which is understood to mean, "the rent at which the hereditaments might reasonably be expected to let from year to year, the tenant paying all rates and taxes, and tithe-commutation rentcharge (if any)."

And finally, the last column is the "Rateable Value," to form which the following deductions are to be made from the "Gross Rental."

On land without buildings - - - - -	4 *l.* per cent.
On land with buildings - - - - -	10 *l.* ,,
On all houses without land - - - - -	20 *l.* ,,

I am further directed to inform you, that when a parish has adopted the provisions of the Small Tenements Rating Act, 13 & 14 Vict. c. 99, then such further deductions from the rateable value as is pointed out by the 4th section; and I most particularly recommend all parish officers to avail themselves of the benefit of that Act where it has not been done.

I beg also to inform you that the Committee have fixed on the 14th of January next at 11 o'clock in the forenoon, for the deliveryof the Valuation Lists at the Board-room.

I would also suggest that as soon as you receive the Valuation Lists, that you call a meeting of the officers of your parish and proceed to prepare them without delay; and I shall he happy to give you any further information, or supply you with more lists if required.

I am &c.
William Beach,
Clerk.

To the Churchwardens and Overseers.

FORM OF VALUATION LIST.

Name of Occupier.	Name of Owner.	Description of Property.	Name, or Situation of Property.	Estimated Extent	Gross Estimated Rental.	Rateable Value.
				A. *r.* *p.*	£.	£.
Smith, John -	James Johnson	Land - - -	East Hill - -	200 0 0	200	192
Knight, Samuel -	Ditto - -	Land, farmhouse, and buildings.	Barton Farm -	600 0 0	600	540
Fry, Daniel -	Ditto - -	House and garden -	Long-street -	0 0 10	40	32

Dorset.

Dorchester Union.

Dorchester Union.

(First Letter.)

Gentlemen, Dorchester Union, 13 October 1862.

I beg to inform you that the following gentlemen were, on the 27th of September last, elected the Union Assessment Committee for this union.

By direction of such Committee, I herewith forward you a copy of the Union Assessment Committee Act, together with forms of valuation returns, and I beg to direct your particular attention to Clauses 14, 15, and 39 of the Act.

By the 14th section you are required, within three months from the said 27th of September, to make a return of all the rateable property in your parish, with the annual value thereof, in the forms above-mentioned; and unless you think that the valuation in the present rate correctly shows the full annual rateable value of such property, you must revise such valuation.

The 15th section points out what is meant by "Gross Estimated Rental" as follows:—The rent at which the hereditaments might reasonably be expected to let from year to year free of all usual tenant's rates and taxes and tithe-commutation rentcharge (if any), and the net annual value is arrived at by deducting therefrom the probable average annual costs of the repairs, insurance, and other expenses (if any) necessary to maintain the property in a state to command such rent.

By the 17th section, the lists, when made and signed, are to be deposited in the places where the rate-books are kept, and a copy sent to the Board of Guardians. After the list is so deposited, you are to give public notice of such deposit on the next Sunday in the same manner as in the case of a poor-rate allowed by justices; and at the expiration of 14 days after such notice you are to transmit the said lists to me as clerk of the above Committee.

By the 39th section, it is provided that in the event of a fresh valuation being ordered by the Committee, the expenses of such fresh valuation will be charged upon the parish if the valuation exceed by one-sixth the amount of the valuation delivered by you to the Committee.

Although you are allowed three months to make these returns, still the Committee trust you will, if possible, forward them earlier. I shall be happy to give any further information and supply you with more forms when required.

I am, &c.

To the Overseers. Clerk.

(Second Letter.)

Gentlemen, Dorchester, 15 December 1862.

I am directed by the Assessment Committee of this union to give you the following further instructions for making your valuation returns:—

That the gross estimated rental must be considered to be the rent at which the hereditaments might reasonably be expected to let from year to year, the tenant paying all usual tenant's rates and taxes, and tithe-commutation rentcharge (if any). And the rateable value must be arrived at by deduction from such gross estimated rental, in the following proportions:—

Land without buildings - - - - -	4 *l.* per centum.
Farms including buildings - - - - -	10 *l.* „
Houses without land (except gardens) - - -	20 *l.* „

I am further directed to inform you, that when a parish has adopted the provisions of the Small Tenements Rating Act, 13 & 14 Vict. cap. 99, then such further deductions from the rateable value as is pointed out by the 4th section of that Act.

I beg also to inform you that the committee have enlarged the time for delivering the copies of the Valuation Lists to 12 o'clock at noon of the 3d day of January next, at the Board-room of the union workhouse, by which time they hope to get them complete.

I am again to remind you that by the 17th section of the Union Assessment Committee Act you are required to send a copy of the Valuation List, when made and signed, to the Board of Guardians; and the original is to be deposited in the place where the rate-books are kept for inspection by the ratepayers. After the list is so deposited you are to give public notice of such deposit on the next Sunday, in the same manner as in the case of the poor-rate allowed by justices; and at the expiration of 14 days after such notice you are to transmit the original list to me as clerk of the above Committee.

I am &c.,

To the Overseers. *Henry Lock*, Clerk.

Poole Union.

The Overseers will find the following Directions necessary for correctly carrying into effect the Provisions of the above Act:—

The book now sent is to contain a list of all the hereditaments in your parish, and will form the Valuation List. Sect. 14.

The "Gross Estimated Rental" column is to be filled up with the rent at which the hereditament might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes, and tithe-commutation rentcharge (if any). Sect. 15.

By this is meant the rent of lands and houses at such an amount as may reasonably be expected by way of rack-rent from a yearly tenant, such tenant paying the usual rates taxes, and tithes.

The "Rateable Value" column is to be filled up after deducting from such gross estimated rental such an amount for repairs, insurance, and other expenses as are necessary to maintain them in a state to command such rent. Sect. 15.

At the county meeting held at Dorchester, 7th December 1862, the following scale was adopted and recommended to the several parishes in the different unions as a fair deduction from the gross estimated rental:—

Land without buildings	4 *l.* per centum.
Farms, including houses and buildings	10 *l.* „
Houses without land	20 *l.* „

The Valuation List so made is to be dated and signed by the overseers and churchwardens (or a majority of them), and is to be deposited by the overseers on or before July 25th, in the place in such parish in which rate-books are deposited or kept. Sect. 17. At the same time a copy of such Valuation List must be delivered to the Board of Guardians at the Union House, Longfleet.

Public notice to be given of the deposit of such list by affixing to the church door on the Sunday following such deposit, a notice to the effect that such list will remain 14 days, that all persons assessed may have the right of inspecting and taking copies or extracts from such list. Sect. 17.

At the expiration of 14 days, such list is to be transmitted to the "Assessment Committee" at the Union House, Longfleet.

Note.—By the 37th clause, the Committee may allow such compensation for copies or Valuation List, or other act, matter, or thing made or done in pursuance of their order, as to the Committee in each case seems just.

Sturminster Union.

Gentlemen, Sturminster, 11 December 1862.

I am directed by the Assessment Committee to inform you, that at a meeting held at Dorchester on the 6th inst., by the representatives of the different unions in the county, it was recommended that in making out the Valuation Lists the following scale be adopted, viz.:—

That the gross estimated rental be considered to be the rent at which hereditaments might reasonably be expected to let from year to year, the tenant paying all usual tenant's rates and taxes, and tithe-commutation rentcharge (if any).

And that in fixing the rateable value, the following deductions should be made from the gross estimated rental:—

Land without buildings	4 *l.* per cent.
Farms, including houses and buildings	10 *l.* per cent.
Houses without land	20 *l.* per cent.

I am, &c.

S. W. Long,

To the Overseers. Clerk to the Assessment Committee.

Wareham Union.

That instructions should be given to the overseers to make out the rate on the basis of the value of property assessed to the poor-rate, or as far as it can be ascertained of the tenant paying usual tenant's rates and taxes, and that a fixed scale of allowance should be made on:—

Land without buildings	4 *l.* per cent.
Land with buildings	10 *l.* per cent.
Houses and cottages	20 *l.* per cent.

Dorset.

Wareham Union.

And that such a fixed scale be recommended to be adhered to in making the rate, unless some special grounds shall exist in the opinion of the overseers for a deviation from it, to be stated to the Committee.

To the Poor Law Board,
&c. &c. &c.

F. F.

Weymouth Union.

WEYMOUTH UNION.

Poor Law Union Office, Weymouth,
13 December 1862.

Gentlemen,

I AM directed by the Union Assessment Committee to transmit for your guidance, in preparing the Valuation List for your parish, the subjoined copy of Resolutions passed at a meeting of deputations from the various Union Assessment Committees in this county, held at Dorchester, on Saturday the 6th instant, with a view to adopt an uniform system of rating throughout the county:—

COPY of Resolutions.

THAT the gross estimated rental be considered to be the rent at which the hereditaments might reasonably be expected to let from year to year, the tenant paying all usual tenant's rates and taxes, and tithe-commutation rentcharge (if any).

It is the opinion of this meeting, that in fixing the rateable value, deductions should be made from the gross estimated rental in the following ratio, as representing the probable average annual cost of repairs, insurance, and other expenses necessary to maintain the premises in a state to command such rental:

On land, without buildings - - - - -	4*l.* per cent.
On farms, including houses and buildings - - -	10*l.* per cent.
On houses, without land - - - - - -	20*l.* per cent.

I am accordingly directed to request that you will forthwith make out the Valuation List for your parish in accordance with the above Resolutions, and that you will bear in mind that the three months, allowed by the Act of Parliament, for preparing the list, will expire on the 7th day of January next; if, therefore, you are unable to complete the list by that period, you must apply to the Assessment Committee to enlarge the time for doing so, and state what extension you require.

When you have completed and signed the Valuation List, a copy of it must be forthwith delivered to the Board of Guardians. The original list must be deposited for 14 days (in the place in which the rate books are deposited) for inspection, by persons assessed, or liable to be assessed, to the poor's rate; and public notice of such deposit must be given in the same manner as in the case of a poor rate allowed by the justices. At the expiration of 14 days from the time of the notice being given, the original list must be transmitted to the Assessment Committee.

The forms on which the lists are to be made, and likewise a form of the public notice to be given on the deposit of the list, may be obtained at this office.

I am, &c.
Richard Hare,
Clerk to the Union Assessment Committee.

To the Overseers.

Wimborne and Cranborne Union.

WIMBORNE AND CRANBORNE UNION.

COPY of the Instructions Issued by the Assessment Committee to the Overseers.

SCALE of deductions to be made from the "Gross Estimated Rental" column, in order to arrive at the rateable value, as agreed upon at a county meeting:

On land, without buildings - - - - -	4*l.* per cent.
On farms, including houses and buildings - - -	10*l.* per cent.
On houses, without land - - - - - -	20*l.* per cent.

COUNTY OF DURHAM.

Durham.

Chester-le-Street Union.

CHESTER-LE-STREET UNION.

COPY of Instructions from Assessment Committee to Overseers.

IN order that the overseers of the various townships in this union may arrive at a uniform and correct Valuation List of the respective townships, that this Committee recommend them to adopt the following as the definition of the gross estimated rental, and the rateable value, viz.:—

Gross

Durham.

Chester-le-street Union.

Gross estimated rental, to consist of the full rack-rent paid by the tenant to the landlord; and in case of persons occupying their own property, to consist of the rent at which such property might reasonably be expected to let from year to year.

Rateable value, to consist of the said gross estimated rental, after deducting from such rental one-twelfth off land, and one-sixth off houses, collieries, railways, and other property, excepting coke ovens; the gross estimated rental for each oven to be fixed at 2 *l.*, and one-fourth deducted for rateable value.

Darlington Union.

Darlington Union.

Resolved,

That the following deductions be made from the different classes of property as undermentioned, to ascertain the rateable value:—

On land - - - - - - - -	6 *d.*	in the pound, or	2½ per cent.
On farm houses and land - - -	1 *s.* 6 *d.*	„ or	7½ „
Other than farm-houses with land attached -	2 *s.*	„ or	10 „
Houses and buildings only - - - -	3 *s.*	„ or	15 „
Cottages under 6 *l.* per year rental - -	4 *s.*	„ or	20 „
Mills - - - - - - - -	5 *s.*	„ or	25 „

And that each overseer be informed that the above will be the basis upon which the Committee will decide the rateable value, and that in no case will the Committee dispense with the acreage being inserted.

Gateshead Union.

Gateshead Union.

Poor Law Union Offices, West-street, Gateshead,
1 May 1863.

Gentlemen,

I have to inform you that the following resolution was agreed to at the first meeting of the new Assessment Committee of this union, which was held in the Board-room yesterday, namely—

Resolved,

That the overseers of the various parishes and townships in the union be informed of the appointment of the Committee, and that they be requested to furnish Valuation Lists to the Committee within three calendar months from the date of the appointment of the Committee; such lists may be the approved Valuation Lists, with any alteration added in a supplementary form.

In pursuance of the said resolution, I have to state that the Committee was appointed on the 21st day of April last; consequently the lists required by the Committee, under the above-named Act, must be delivered to them previous to the 21st day of July next. The Committee have now no power to enlarge the time beyond that stated, such power affecting only the first Valuation Lists. I have, therefore, to request that the Valuation List for your be delivered to the Committee before the said 21st day of July next.

I am, &c.
William J. Browne,
Clerk to the Committee.

To the Overseers.

Poor Law Union Offices, West-street, Gateshead,
19 June 1863.

Gentlemen,

The Assessment Committee desire me to draw your attention to their circular of the 1st May last, in which they request that the approved Valuation Lists of the several parishes and townships in the union should be furnished to the Committee before the 21st of July next.

To secure a uniformity of proceeding amongst the several overseers, the Committee suggest the following course to be adopted in furnishing the lists to the Committee:—The overseers will observe that a fresh list is not required, but that the original list as last approved by the Committee may be sent to them; but if since the date of the approval of such list any additions have been made to, or alterations in, the rateable property contained in such list, then the overseers are required to make out a supplemental Valuation List showing the annual rateable value, according to the judgment of the overseers, of the property so become rateable, or of the parts so become liable to be rated separately, or of the property so increased or reduced in value, as the case may be (*see* the 25th section of the Act).

This supplemental list must be signed by the overseers, and dealt with in like manner as with the original or first Valuation List, and should accompany the approved list when delivered to the Committee. But before delivery it will be necessary for the overseers to

Durham.

Gateshead Union.

deposit the approved list and the supplemental list in their office or vestry, and give notice of their having been so deposited for inspection for 14 days from the Sunday next after the deposit. At the expiration of this period, both the list and its supplement are to be transmitted to the Committee, who will treat it in the same manner as with the original or first Valuation List, and hear and determine appeals against the same. A copy of the supplemental (but not of the approved original) list is also to be sent to the guardians immediately after the deposit in the vestry. The Committee offer these suggestions for the purpose of obtaining a unanimous course of action by the several overseers, and they therefore further recommend that the approved Valuation List and the supplemental one (where necessary) should be deposited by the overseers in the office or vestry on Saturday, the 4th July next, the notice affixed on the church and chapel doors on the 5th July next, and the list and supplement transmitted to the Committee on the 20th July next.

Finally, to enable the ratepayers of each parish to have an opportunity of appealing, the Committee recommend that notices should be distributed amongst the ratepayers, informing them of the deposit of the lists, and that notices of appeal should be given, a course which was recently beneficially adopted in the parish of Gateshead by the overseers.

I am, &c.
William J. Browne,
To the Overseers. Clerk to the Committee.

Hartlepool Union.

HARTLEPOOL UNION.

ASSESSMENT Committee's instructions to overseers in preparing Valuation Lists, viz., to make the following deductions from "Gross Estimated Rental:"

From land with or without houses - - - -	One-twelfth.
„ dwelling or other houses - - - - -	One-sixth.
„ mills and manufactories - - - - -	One-fourth.

Wm. Kilvington,
24 June 1863. Clerk, &c.

Sedgefield Union.

SEDGEFIELD UNION.

Gentlemen, Sedgefield, 5 December 1862.

I AM instructed to inform you that, in pursuance of the provisions of the Act of Parliament of the 25th and 26th of Victoria, chapter 103, intituled "The Union Assessment Committee Act, 1862," the guardians of the poor of the Sedgefield Union did, at a meeting held on the 21st day of November last, appoint an Assessment Committee for the said union.

And I am now directed by such Committee to enclose herewith, for your information and guidance, the several clauses of the Act of Parliament referred to, which relate to the duties to be performed by you, and to direct your careful attention to the same, and to remind you that you are required within three calendar months after the appointment of the Committee (namely, the 21st November last) to make out a Valuation List of all the rateable property in your township, setting forth the full annual value thereof, and after such list shall have been deposited by you for inspection by the ratepayers, you transmit the same to the said Committee, at the workhouse, Sedgefield.

I am, &c.
Robert F. Middleton,
To the Overseers. Clerk to the Assessment Committee.

Teesdale Union.

TEESDALE UNION.

Clerk's Office, Barnard Castle,
Gentlemen, 9 February 1863.

I BEG to send you copy resolutions passed at the meeting of the deputations from the several Assessment Committees, held at Durham, on the 3d of February last.

I am, &c.
Richard Barnes.

Durham.

Teesdale Union.

At a Meeting of the Deputations from the several Assessment Committees in the County of Durham, held at the Grand Jury Room, at Durham, on Tuesday, the 3d day of February 1863,

It was resolved,—

1. That it is desirable that a uniform and equal assessment should be made throughout the county.

2. That where the property is *bonâ fide* let from year to year, at a reasonable rent, and the occupier pays the usual tenant's rates and taxes, and the owner keeps the property in repair, the rent actually paid shall be the gross estimated rental.

3. That where the owner undertakes to pay the tenant's rates and taxes out of the rent received, such tenant's rates and taxes shall be deducted from the amount paid to the owner, to arrive at the gross estimated rental.

4. That where the occupier, in addition to the rent actually paid, undertakes the owner's repairs and insurance, the average cost of the owner's repairs and insurance be added to the amount of rent paid, to form the gross estimated rental.

5. That on the assessment of all land, with or without houses, a deduction of one-twelfth be made in ascertaining the rateable value.

6. That one-sixth be deducted from the gross estimated value of houses in ascertaining the rateable value.

7. That where the Small Tenements Rating Act is adopted, it is the opinion of this meeting that one-sixth should not be deducted before making the deductions required by that Act. (This resolution the Committee find is in violation of the intention of the Act 13 & 14 Vict. c. 99.)

8. That where mills, works and manufactories, are in the occupation of the owner, the gross estimated rental be calculated upon the annual value of the land as then used, and six per cent. on the present value of the fixed capital invested in the buildings and plant, where a better mode is not practicable.

9. That in the case of mills and manufactories where machinery is used, one-fourth or 25 per cent. be deducted from the gross estimated rental, and where machinery is not used, one-sixth only be deducted.

10. That coke ovens be rated at two pounds each in the gross estimated rental, and that the rateable value be three-fourths of the gross estimated rental.

11. That the rating of collieries be left to the Assessment Committees in the districts where they are situated.

12. That it is the opinion of this meeting, that the property tax returns might be used as an assistance in ascertaining the gross estimated rental.

13. That the thanks of the meeting be given to Rowland Burdon, Esq., for his conduct in the chair.

(signed) *Rowland Burdon*, Chairman.

Weardale Union.

Weardale Union;

Parish of Stanhope, Durham.—To the Overseers of the Poor of the above-named Parish.

Notice is hereby given, that the Board of Guardians of the Weardale Union having at a meeting held on the 7th day of November 1862, appointed an Assessment Committee for the said union, in pursuance of the "Union Assessment Committee Act, 1862," you are hereby required by the said Act, within three calendar months after the appointment of such Committee, to make a list of all the rateable hereditaments in the said parish, with the annual value thereof respectively, in the form set out in the Schedule to the said Act, which is as follows:—

Valuation List for [*the Parish or Place for which the List is made*], in the County of

Name of Occupier.	Name of Owner.	Description of Property.	Name or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

Signed this day of

A. B. } Overseers of the Poor of the
C. D. } Parish aforesaid.

Durham.

Weardale Union.

And unless you think that the valuation last acted upon in assessing the rate for the relief of the poor correctly shows the full annual rateable value of all such hereditaments, you are required to revise such valuation:

And when the said list (which is to be styled the Valuation List), has been duly made and signed by you, you are to deposit it in the place within the said parish in which rate-books are deposited or kept, and to give public notice thereof, on the Sunday next following such deposit, in the same manner as in the case of a poor rate allowed by the justices; and whilst such list remains so deposited, all persons assessed or liable to be assessed to the relief of the poor of the said parish will have the same right of inspecting and of demanding and taking copies of and extracts from such list, as in the case of a poor rate allowed by the justices:

And you are also required, as soon as the said list has been made and signed, to deliver a copy thereof to the Board of Guardians of the above-named union; and further, at the expiration of 14 days from the time of the notice of the deposit of such list, to transmit the list itself to the said Assessment Committee.

Signed, by order of the said Committee, this 8th day of November 1862.

Thomas H. Bates, Clerk of the Committee.

N. B.—The requisite forms for preparing the Valuation List may be obtained, in books or quires, on application to me, at

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COUNTY OF ESSEX.

Essex.

Chelmsford Union.

Chelmsford Union.

To the Overseers of the Poor.

The Board of Guardians of the Chelmsford Union, at their meeting on the 28th day of October 1862, appointed an Assessment Committee for the union for the purposes of the said Act.

To the Committee thus appointed has been committed, under the provisions of the Act, the investigation and supervision of the valuations to be made by the overseers as by the Act is directed.

The object of the Act is distinctly stated to be "the making more effectual provision for securing uniform and correct valuations of parishes in the unions of England."

The Committee cannot but feel that, with a view to the attainment of this object, it is necessary that some general principles should be laid down for the guidance of the overseers, and the Committee have therefore thought it incumbent on them first to point out the duties which the overseers are called upon to perform, and then to offer some suggestions as to the mode in which, as it appears to the Committee, those duties are to be carried out.

The first or preliminary duties are by the Act provided for as follows:—

"The overseers of each parish of the union are within three calendar months after the appointment of such Committee to make a list of all the rateable hereditaments in such parish, with the annual value thereof respectively, in the form set out in the Schedule to the Act. And unless such overseers should think (or be well satisfied) that the valuation last acted upon in assessing the rate for the relief of the poor correctly shows the full annual rateable value of all such hereditaments, they are to revise (meaning, as it appears to the Committee, to correct, alter and amend) such valuation, and such list being duly signed, shall be styled the Valuation List."

The duties of the overseers (in which denomination it will be understood churchwardens are included) being thus marked out by the Act, the Committee venture to offer for the consideration of the overseers some suggestions as to the mode in which, as far as regards the proper and effectual formation of the Valuation List, their attention should be directed.

It may be observed, that the first step towards making a proper and valid Valuation List is to inquire into and determine the gross estimated rental of the hereditaments liable to be rated. This gross estimated rental it is by the Act declared "shall be the rent at which the hereditaments might reasonably be expected to let from year to year, free of all usual tenants' rates and taxes, and tithe-commutation rentcharge (if any)." By the expressions here used (as to which some doubt has hitherto existed), the Committee feel themselves well advised in saying, that they are to be understood as meaning "the rent at which the property might reasonably be expected to let from year to year, the tenant taking upon himself the payment of the rates and taxes, and tithe-commutation rentcharge (if any)."

The gross estimated rental having been thus ascertained, it remains only to determine the amount of the rateable value. To arrive at this it is, in the opinion of the Committee, quite clear that nothing further is required or ought to be done than to deduct from such

such gross estimated rental the probable average annual cost of the repairs, insurance, and other expenses (if any), necessary to maintain the property in a state to command such rent.

When the Valuation List has been duly made out, it is to be signed by the overseers (including the churchwardens), and deposited by them "in the place in such parish in which rate-books are kept," and a copy of such Valuation List is to be forthwith delivered to the guardians.

The overseers are "to give public notice of the deposit of such list on the Sunday next following the deposit of such list, and such notice is to be given in the same manner as in the case of a poor rate allowed by justices, and all persons liable to be assessed to the relief of the poor of such parish are to have the like right of inspecting and of demanding and taking copies of and extracts from such list, and at the expiration of fourteen days from the time of the notice given of the deposit of the list, the overseers are to transmit the same to the Committee."

The Act contains various provisions for hearing and determining objections to the Valuation List and for appealing against the same, but for the present the Committee do not consider it necessary further to refer to these provisions.

By order of the Assessment Committee.

Chelmsford, 4 November 1862. *Robert Bartlett*, Clerk.

Note.—The following is the Form of the Valuation List.

Name of Occupier.	Name of Owner.	Description of Property.	Name or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

Proper forms for these lists, either in sheets or books, are published by Messrs. Shaw & Sons, and Messrs. Knight & Co., of London, and they may be obtained through any bookseller. A copy of the Act and forms of the notices of the deposit of the Valuation Lists are sent herewith.

The next meeting of the Committee will be held on Tuesday the 16th of December next, previously to which it is desirable that as many Valuation Lists should be returned as may be found practicable.

At a meeting of the Assessment Committee of the union, holden on Tuesday the 16th day of December 1862,—

The Committee proceeded to consider the several deductions for repairs, insurance and other expenses (if any) which should be made from the gross estimated rental of the several descriptions of property (except tithe rentcharge), in order to arrive at the rateable value of such property.

And it was resolved, That as a general rule the deductions should not exceed the following amounts; viz.,—

For land alone, 2½ per cent.
For land with houses and farm premises, 10 per cent.
For houses, brick or stone built, slated or tiled, of the gross estimated rental of 8 *l.* per annum and upwards, from 10 to 15 per cent.
For houses of the same value, built of any other materials, from 15 to 25 per cent.
For cottages, brick or stone built, slated or tiled, from 15 to 20 per cent.
For cottages, built of any other materials, from 20 to 30 per cent.
For mills, 25 per cent.
For maltings, manufactories, and breweries, from 10 to 15 per cent.

And at a meeting of the Committee, holden on Tuesday the 13th day of January 1863,—

The Committee took into consideration the proper mode of ascertaining the gross estimated rental and the rateable value of tithe rentcharge, and—

It was resolved, That in the opinion of the Committee the gross estimated rental will be the value of the tithe rentcharge for the current year, after making the following deductions; viz.,—

£. 7. 10. per cent. for the cost of collecting, for legal process, for losses, and for tenants' profits.

The actual amount paid for tenants' rates and taxes during the preceding year; but nothing to be deducted for land tax or for property tax under Schedule B.

The amount actually paid for ecclesiastical dues and fees during the last year, or on an average of the last seven years.

Curates' salary, when legally allowable.

Essex.

Chelmsford Union.

And that to arrive at the rateable value, the following deductions from such gross estimated rental should be made; viz.,—

The expense of repairs and insurance of the chancel upon an average of 21 years preceding, or as near thereto as can be ascertained.

And it was ordered that a copy of the foregoing resolutions be sent to the overseers of the several parishes, with a request that they will make their Valuation Lists conformable thereto.

Henry Hay,
Clerk to the Guardians and the Assessment Committee.

Colchester Union.

COLCHESTER UNION.

To the Overseers of the several Parishes within the Colchester Union.

Gentlemen, Board Room, Colchester Union, 7 January 1863.

I AM directed by the Assessment Committee to inform you that they have, by order of this date, enlarged the time for making the first Valuation Lists for those parishes within this union for which the lists are not yet completed, until the 3d day of February next.

No further enlargement of the time for this purpose is contemplated by the Committee.

Annexed is a scale of deductions on account of insurance and repairs, which the Committee judge to be proper to be made from the gross estimated rental of the several classes of rateable property therein specified, in order to arrive at the rateable value; and I am to state that, in order to attain the very important object of an uniform assessment throughout the union, the Committee recommend the adoption of this scale by the overseers of each parish in the preparation of the first Valuation Lists.

The assessments under Schedules A. and B. of the Property Tax Act are considered to afford, generally, and in the absence of more exact information, the most available basis for ascertaining the gross estimated rental.

I am, &c.
Arthur L. Laing,
Clerk to the Assessment Committee.

SCALE of Deductions for Repairs and Insurance.

Class.		
	Land, without buildings	from 1 to 5 per cent.
	„ with farm-buildings	„ 5 to 15 „
1.	Houses, of brick, new	10 „
2.	„ „ not new, in good condition	15 „
3.	„ „ old, but in repair	20 „
4.	„ „ old, in bad condition	25 „
5.	„ partly of brick, and partly of lath and plaster, new	12½ „
6.	„ „ „ „ in good condition	15 „
7.	„ „ „ „ bad	20 „
8.	„ „ „ „ old and bad	25 „
9.	„ of lath and plaster only, new	15 „
10.	„ „ „ medium	20 „
11.	„ „ „ bad	25 „
	All houses under the annual rent of 7 *l.* 10 *s.* to be taken as cottages.	
12.	Cottages of brick, new, and in good condition	15 per cent.
13.	„ „ old, and in bad condition	25 „
14.	„ lath and plaster, good	20 „
15.	„ „ „ average	25 „
16.	„ „ „ bad	30 „
17.	„ „ „ very bad	35 „
18.	Mills	15 to 40 „

Dunmow Union.

DUNMOW UNION.

To the Overseers of the Poor.

Sirs, Dunmow, 16 December 1862.

I AM directed by the Assessment Committee appointed by the guardians of the Dunmow Union, pursuant to the Union Assessment Committee Act, 1862, to communicate to you the following suggestions for your guidance in discharging the important duties imposed upon you by that measure.

The intention of the Act is obviously to provide a ready and inexpensive method for levying parochial assessments upon one fair and equal standard. Some parishes may be

rated

rated altogether on too high and others on too low a scale. Individual grievances also probably exist. To obtain a correct and uniform assessment, both for parishes generally and for occupiers individually, is a result much to be wished, and will, without doubt, receive your hearty co-operation.

Your duty as overseers appears to be as follows:—

In case the parishioners in vestry have not appointed a place for the deposit of the parish rate books, a vestry should be immediately called for that purpose, and also for appointing some person or persons to have the custody of them.

You are required to make out, within three calendar months from this date, a Valuation List of all the rateable property in the parish according to the form sent herewith. This list must be signed by you, and deposited in the place in which the rate-books are directed to be kept.

A copy of the Valuation List must, at the same time, be delivered to me as clerk of the Board of Guardians; and public notice of the deposit of the Valuation List must be given on the Sunday following such deposit, in like manner as in the case of a poor rate allowed by the justices.

All persons assessed, or liable to be assessed, have the right of inspecting and demanding and taking copies of, or extracts from, the Valuation List, without the payment of any fee.

You are required to transmit the Valuation List to the Committee at the expiration of 14 days after giving notice of its deposit, and you have the right in common with other ratepayers of inspecting and taking copies from the Valuation Lists of any of the other parishes within the union after they have been transmitted to the Committee. The object of this provision is to give you an opportunity of ascertaining if the Valuation Lists of the other parishes are made out on a scale uniform with your own.

If you think that your parish is aggrieved by the Valuation List of any other parish, you can, with 28 days after notice of the deposit as aforesaid, give the Committee and the overseers of that parish notice in writing of your objection, setting out the grounds thereof. If the ground of objection is unfairness or incorrectness in the valuation of any property for which any particular person is liable to be rated, or the omission of such property from the Valuation List, it is requisite that you should also give notice in writing of the objection and of the grounds thereof to such other person.

The first Valuation List to be prepared by you will be taken from the last rate-book, if you are satisfied that it correctly shows the full annual rateable value of the property within the parish, but if not, you will revise and correct such valuation before you sign or deposit it.

If the Committee are dissatisfied with the Valuation List deposited by you, they may, with the consent of the guardians, direct a valuation of the parish to be made by a professional surveyor, and if such valuation shall exceed by one-sixth the valuation delivered to the Committee by you in the Valuation List, the expenses of the new valuation will have to be paid by your parish.

There is nothing in the present Act to alter or interfere with the law previously existing, which defines the net annual value of the property rated to be the rent at which the same might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes, and tithe-commutation rentcharge (if any), and deducting therefrom the probable annual value of the repairs, insurance, and other expenses (if any), necessary to maintain them in a state to command such rent.

The gross estimated rental to be entered in the Schedule will be the estimated rent, free of the usual tenant's rates and taxes, and tithe-commutation rentcharge.

The Committee will hold meetings for hearing objections to the Valuation Lists, and will give notice of every such meeting 28 days before it is held, which notice must be published by you on the Sunday next after its receipt, in the manner already pointed out.

If the Committee make any alteration in the Valuation List, it will be again deposited for inspection. Notice will be given of such deposit, and the Committee will appoint a day, not less than seven nor more than fourteen days from the re-deposit, for hearing objections to the list as allowed by them.

Ratepayers have still the power of appeal against a rate to the special or quarter sessions, and if any rate should be annulled hereafter on appeal, the Committee are required to alter the Valuation List in conformity with the decision of the session.

If you should consider that your parish is aggrieved by the Valuation List of any other parish in the union, as approved by the Committee, you may, with the consent of the vestry, appeal against such list to the quarter session, but as the proceedings in such a case would be somewhat intricate, they should not be entered upon without competent legal advice.

When your Valuation List has been approved by the Committee it will be delivered to you, and you must take care it is preserved in the place where the rate-books are kept.

After the Valuation List has been approved and delivered to you, every poor rate, and every rate required to be based on the poor rate, must be laid upon the annual rateable value of the property as it appears in such list.

In case of subsequent alteration in the annual value of any property, either by increase or diminution, alteration of buildings or otherwise, you are required to prepare a supplemental Valuation List of such property, which will have to be dealt with in the manner before pointed out respecting the annual Valuation List. Owners of tenements can compound for rates as heretofore.

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—
Dunmow Union.

The Committee may order the production of all parish books, plans and papers, for their guidance, and they are empowered to allow compensation for any returns, copies or extracts, or any valuation or Valuation List, or other act, matter or thing, made or done in pursuance of their order, and such expenses connected therewith as to them may seem just.

Disobedience to the orders of the committee renders the offender liable to a penalty of 20*l.*

All notices or statements for the Committee may be left at my office or sent by post, addressed to the Committee there, or they may be delivered personally to me at my residence.

The foregoing remarks are intended as a concise explanation of those sections of the Act which are confined chiefly to the duties of overseers; but they necessarily convey very imperfectly the minute details of every step required to be taken by you. It will, however, devolve upon me, as clerk to the Committee, to give you, as often as occasion may require, such direct assistance in the matter as lay in my power.

I have, &c.

, Clerk.

The next meeting of the Committee will be held on Tuesday, the 27th of January next, previously to which it is desirable that as many Valuation Lists should be returned as may be found practicable.

To the Overseers of the Poor.

TAKE notice, that the Board of Guardians of the Dunmow Union, in the County of Essex, in which the of is comprised, did at at their meeting, held on the day of 186 , in pursuance of "The Union Assessment Committee Act, 1862," appoint an Assessment Committee for the said union, for the purposes of the said Act. Further take notice, that you the said overseers are required by the said Act, within three calendar months after the appointment of such Committee, to make a list of all the rateable hereditaments in the said parish, with the annual rateable value thereof respectively, in the form following, namely:—

Name of Occupier.	Name of Owner.	Description of Property.	Name or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

Further take notice, that unless you the said overseers shall think that the valuation last acted upon in the said parish, in assessing the rate for the relief of the poor, correctly shows the full annual rateable value of all such hereditaments, you are required by the said Act to revise such valuation.

Further take notice, that when such Valuation List shall have been made and signed by you, you are required by the said Act to deposit the same in the place in the said parish in which rate-books are deposited and kept, and forthwith to deliver a copy of the Valuation List so made and signed by you to the Board of Guardians of the said union.

And further take notice, that you are required by the said Act to give public notice of the deposit of such list on the Sunday next following the deposit thereof, in the same manner as in the case of a poor-rate allowed by the justices, and at the expiration of fourteen days from the time of the notice given of the deposit of such list, transmit the same to the Assessment Committee of the said union.

By order of the Assessment Committee of the said union. Dated this day of 186 .

Clerk to the Assessment Committee.

Maldon Union.

MALDON UNION.

Gentlemen, Maldon, 10 October 1862.

I AM directed to inform you that on the 30th of September last, a Committee of Guardians was appointed to carry into effect the provisions of the Act of 25 & 26 Vict. c. 103, intituled, "An Act to amend the Law relating to Parochial Assessments in England," a copy of which I have transmitted to you by this night's post. I have further to state that forms of Valuation Lists will be transmitted to you in sufficient time to enable you to prepare and send in such lists to the Committee, on or before the 23d day of December next; and I have to

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Maldon Union.

to request that you will be good enough to let me know, on or before the 14th inst., the total number of ratepayers in your parish.

I am, &c.,
W. Codd,
Clerk to the Assessment Committee.

To the Overseers.

Gentlemen, Maldon, 15 November 1862.

With reference to my circular of the the 10th instant, I am directed by the Assessment Committee to say, that instead of being supplied through me with forms of Valuation Lists, as therein proposed, it seems to them more desirable that you should yourselves apply to Mr. Youngman, of this town, who has them in stock, for such number of sheets as you may require, and which may be readily ascertained on reference to your rate-book. Each sheet contains sixty lines, and these forms you are requested to obtain with the least possible delay. The two sections of the Act to which the Committee are desirous of drawing your immediate attention, are ss. 14 and 15, the latter of which sections enacts that "the gross estimated rental shall be the rent at which the hereditament might reasonably be expected to let, free of all usual tenants' rates and taxes, and tithe-commutation rentcharge, (if any)."

The principle of assessment is, in fact, precisely the same as that established by the 6th and 7th Will. 4, c. 96 (Parochial Assessment Act), upon which all poor rates are supposed to have been made out; and upon the subject of assessment, I beg to direct your attention to the following extract from a letter received by the Assessment Committee from the Poor Law Board, dated the 11th instant:—

> "In the circular which the Board issued on the 9th May 1859, with respect to the rating of tithe rentcharge, they stated that they had consulted the law officers of the Crown, who expressed their opinion in the following terms, with reference to the Parochial Assessment Act, 6 & 7 Will. 4, c. 96:—
>
> "We understand by 'Gross Estimated Rental,' mentioned in the schedule to the Parochial Assessment Act, the rent at which the property might be expected to be let free of tenants' rates and taxes, and tithe-commutation rentcharge, the tenant taking these burthens upon himself, and we suppose that, in practice, the column is usuallly filled up, so far as regards corporeal hereditaments, with figures expressing or approximating to the conventional or rack-rent on a tenancy from year to year. After making the deduction therefrom of average repairs, &c., the rateable value of such property is arrived at.
>
> "It appears to the Board to be most advisable that the opinion thus expressed by these eminent counsel should be adopted and followed by the overseers and Assessment Committees in carrying into effect the provisions of the 24th & 25th Vict. c. 103.
>
> "In accordance with that opinion (from which it will be observed that the word 'free' must be considered as referring to 'rent' and not to 'hereditaments' as its antecedent) the sum to be entered in the column headed 'Gross Estimated Rental' in the Valuation Lists will be the amount of the rent at which the property might be expected to be let free of tenants' rates and taxes, and tithe-commutation rentcharge, the tenant taking these burthens upon himself, so that the column will be filled up with figures 'expressing or approximating to the conventional or rack-rent on a tenancy from year to year.'
>
> "If this be done, the 'rateable value' will be readily deducted from the 'gross estimated rental' by deducting the cost of repairs and insurance and the other expenses, if any, necessary to maintain the property in a state to command the same rent."

It is to be observed (s. 14), that unless you think that the valuation last acted upon in assessing the rate, correctly shows the full annual rateable value of all the hereditaments, you are to revise such valuation. It will, therefore, be your duty to make such revision in all cases where the poor rate is made upon a lower scale of assessment than that prescribed by the Parochial Assessment Act, but you must bear in mind that you are not authorised by the Act to employ a surveyor, either for revising the existing valuation, or in making a new one.

In making out the Valuation Lists, you will please to set forth the several properties in the parish, just as is now done in the case of a poor rate.

I am directed by the Committee to impress upon you the very great importance of making out the assessments in strict compliance with the terms of the statute, as so much depends upon the care and accuracy with which the Valuation Lists are prepared, and you will thus save to the Committee and to yourselves an infinity of trouble.

The list, when completed, must be signed by you, and deposited in the place in which the rate-books are deposited or kept, and a copy of such Valuation List is to be forthwith delivered by you to the Board of Guardians, and you are required to give public notice of

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Maldon Union.

the deposit of such list, on the Sunday next following the deposit thereof, in the same manner as in the case of a poor-rate allowed by the justices, and which may be as follows:—

MALDON Union.—Parish of————————.

Notice is hereby given, that a Valuation List of all the rateable hereditaments of the above-named parish has been made by us, the undersigned, pursuant to the provisions of "The Union Assessment Committee Act, 1862," and that the said list is deposited by us at

Dated the day of 1862.

} Overseers of the Parish of

And at the expiration of 14 days from the time of the notice given of the deposit of such list, you are to transmit the same to the Committee. You will, therefore, please to bear in mind that a copy of the list is to be delivered to the Guardians at the time the original list is deposited, and the original list itself to be sent to the Committee, at the expiration of 14 days from the date of the notice of deposit. Both of these lists therefore, may be delivered or sent to me.

I have already apprised you that the day on or before which a copy of the list is to be sent in, is the 23d day of December next, by which time it is expected by the Committee that you will be thoroughly prepared.

I am, &c.,
Wm. Codd,
Clerk to the Assessment Committee.

N.B.—In procuring the forms of Valuation Lists, you had better take, at the same time, sufficient for the copy.

To the Overseers.

Ongar Union.

ONGAR UNION.

Gentlemen,

IN forwarding to you a notice of the appointment of an Assessment Committee for this union, we beg to call your attention to some points it will be necessary for you to observe in preparing the Valuation List for your parish.

1. As the common charges of the union will hereafter be apportioned to the several parishes within the union, according to the Valuation Lists of and for such parishes, you will see that it is not only of importance that your assessment be adjusted equally among yourselves, but it is essential that all the parishes within the union should be rated, one with another, upon an equitable and uniform basis.

2. To secure, therefore, this uniformity, we would recommend the following calculations to be carefully made in determining the amounts to be filled up in your list.

3. The gross estimated rental to be the rent at which the property would let from year to year, the tenant taking upon himself to pay all tenants' rates and taxes, and tithe rentcharge (if any). Not, necessarily, what is its present rent, for this is not always a fair criterion of value, but for what it would reasonably be expected to let from year to year.

4. The rateable value, or the sum upon which the rate is to be made, to be the net annual value of the property to the owner thereof, after deducting from the gross annual rental, the probable average annual cost of repairs, insurance, and other expenses (if any) necessary to keep the property in a state to command such rent.

5. We cannot take upon ourselves to recommend any scale of deductions from the gross rental; you will be guided in this respect by the wording of the statute, and the state and circumstances of each particular property to be assessed.

6. The tithe rentcharge is, according to statute and by the decisions of the Courts, to be assessed upon the same principle as other corporeal hereditaments.

7. The gross annual rental of tithe rentcharge is, therefore, the amount which it might be let to a tenant, he (the tenant) taking upon himself all the tenants' rates, taxes, and other expenses incidental to its collection.

8. The amount of rentcharge is first to be ascertained, not as originally commuted, but as officially settled for the current year. From this sum is to be deducted, 1st, the probable rates and taxes for the year, upon the net or rateable value of the said rentcharge; 2nd, ecclesiastical dues; and 3d, cost and risk of collection. After these deductions are made, the remainder will be the gross estimated rental.

9. The rateable value of tithe rentcharge is ascertained by merely deducting from the gross (as above) the annual cost of the repairs and insurance of the chancel.

10. The above is but a brief and a general outline of the mode in which property is to be legally assessed; but should you require any further information the Committee is ready to afford every assistance in their power.

11. We

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11. We will only add, that we trust that by a strict adherence to the law and a conscientious discharge of your duties, you may avoid those general and particular inequalities which must lead to disputes, and will most assuredly end in expense.

Signed in behalf of the Committee,
Frederick A. S. Fane, Chairman.

Orsett Union.

Orsett Union.

To the Overseers of the Poor.

Notice is hereby given, that the Board of Guardians of the Orsett Union having, at a meeting held on the day of 186 , appointed an Assessment Committee for the said union, in pursuance of the "Union Assessment Committee Act, 1862," you are hereby required by the said Act, within three calendar months after the appointment of such committee, to make a list of all the rateable hereditaments in the said parish (or township), with the annual value thereof respectively, in the form set out in the Schedule to the said Act, which is as follows:—

Valuation List for [*the Parish or Place for which the List is made*], in the County of .

Name of Occupier.	Name of Owner.	Description of Property.	Name or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

Signed this day of

A. B., *C. D.* } Overseers of the Poor of the Parish aforesaid.

And unless you think that the valuation last acted upon in assessing the rate for the relief of the poor correctly shows the full annual rateable value of all such hereditaments, you are required to revise such valuation.

And when the said list (which is to be styled "The Valuation List") has been duly made and signed by you, you are to deposit it in the place within the said parish (*or* township) in which rate-books are deposited or kept, and to give public notice thereof, on the Sunday next following such deposit, in the same manner as in the case of a poor rate allowed by the Justices; and whilst such list remains so deposited, all persons assessed or liable to be assessed to the relief of the poor of the said parish (*or* township), will have the same right of inspecting and of demanding, and taking copies of and extracts from such list, as in the case of a poor rate allowed by the justices.

And you are also required, as soon as the said list has been made and signed, to deliver a copy thereof to the Board of Guardians of the abovenamed union; and further, at the expiration of fourteen days from the time of the notice of the deposit of such list, to transmit the list itself to the said Assessment Committee.

Signed, by Order of the said Committee, this day of 186 .

——— Clerk of the Committee.

N. B.—The requisite forms for preparing the Valuation List may be obtained, on application to me, at ———

Saffron Walden Union.

Saffron Walden Union.

Saffron Walden, 28 November, 1862.

I send you (by the direction of the Guardians and for your information) a copy of resolutions passed at a meeting of chairmen and other members of the Assessment Committees of the Norfolk Unions, held in Norwich on the 8th instant, communicated to the Board by Sir John Walsham.

I am, &c.
William Thurgood,
Clerk to the Board.

To the Overseers.

Essex.

Saffron Walden Union.

At a meeting of chairmen and other members of the Assessment Committees of the Norfolk Unions, held in Norwich, on Saturday, the 8th November, 1862, E. Howes, Esq., M.P., in the chair, it was resolved as follows:—

"That gross estimated rental is the rent at which the property may reasonably be expected to let from year to year, the tenant paying the usual tenants' rates and taxes, and tithe commutation rentcharge (if any).

"That rateable value is the amount of the gross estimated rental, as above defined, after deducting therefrom the average annual expense of repairs and insurance and any other expenses which may be necessary, in order to keep the property in a state to command the rent.

"That the annual value of property as determined by the Income Tax Commissioners for the purpose of Schedule A, or the actual rent where the property is let, may, as a general rule be considered as a test of the reasonable rent, for the purposes of the Parochial Assessment Act, but is not a conclusive test.

"The existence of important exceptional circumstances must be determined by the Parochial Assessment Committees.

"That the deductions from the gross estimated rental for repairs, insurance, and other expenses (if any), necessary to keep the property in a state fit to command a rent, may be made by way of per-centage on the gross estimated rental within the following limits:—

"For land without buildings - - - - -	from 1 to 5 per cent.
For farms, including house and buildings - -	„ 5 to 15 per cent.
For houses - - - - - - - -	„ 10 to 25 per cent.
For cottage property - - - - - -	„ 15 to 35 per cent.
For mills - - - - - - - -	not exceeding 50 per cent."

Witham Union.

WITHAM UNION.

Gentlemen, Witham, 7 October, 1862.

I am directed by the Assessment Committee, appointed for this union, under the "Union Assessment Committee Act, 1862," to draw your attention to the following clauses of the Act.

Section 14. "The overseers of each parish in the union shall, within three calendar months after the appointment of each Committee, make a list of all the rateable hereditaments in such parish, with the annual value thereof respectively, in so much of the form shown in the Schedule annexed to the Act 6 & 7 William 4, c. 96, as is set out in the Schedule to this Act, and unless such overseers think that the valuation then last acted upon in assessing the rate for the relief of the poor correctly shows the full annual rateable value of all such hereditaments, they shall revise such valuation, and such overseers shall sign every list so made by them as aforesaid, and such list shall be styled 'the Valuation List.'"

Section 15. "The gross estimated rental for the purpose of the Schedule to this Act shall be the rent at which the hereditament might reasonably be expected to let from year to year, free of all usual tenants' rates and taxes and tithe-commutation rentcharge, (if any). Provided that nothing herein contained shall repeal or interfere with the provisions contained in the first section of the said Act (6 & 7 William 4, c. 96), defining the net annual value of the hereditaments to be rated."

Section 17. "The Valuation List for each parish, made and signed by the overseers, shall be deposited by the overseers in the place in such parish in which rate-books are deposited or kept; and a copy of such Valuation List shall be forthwith delivered to the Board of Guardians, and the overseers shall give public notice of the deposit of such list on the Sunday next following the deposit of such list, and such notice shall be given in the same manner, and all persons assessed or liable to be assessed to the relief of the poor of such parish, shall have the like right of inspecting, and of demanding and taking copies of and extracts from such list, as in the case of a poor rate allowed by the justices; and the overseers shall at the expiration of fourteen days from the time of the notice given of the deposit of such list transmit the same to the Committee; and any overseer or other rate-payer within the union shall have the right of inspecting and taking copies of and extracts from any of the lists so transmitted."

I send you on the other side the form in which the Valuation List is to be made.

The Committee request that this list may be forwarded to me by the 14th day of November next; but you will observe by section 17 that you are, previously to sending the list to me, to have it deposited in your parish according to the Act, fourteen days at least prior to the day named (Nov. 14).

I am further directed to impress upon you that it is absolutely necessary that you should turn your attention to the fact of whether your parish is assessed to the poor rate at its full value, according to the Act of Parliament; and that if you are not satisfied that it is so assessed, you should take steps to revise the rating, as it will probably save much trouble and expense to your parish if a correct list is sent to the Committee in the first instance.

I am, &c.

J. Howell Blood,

The Overseers. Clerk to the Assessment Committee.

Essex.

VALUATION LIST for the parish of in the county of Essex. Witham Union.

Name of Occupier.	Name of Owner.	Description of Property.	Name or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

Signed this day of , 1862.

A. B. } Overseers of the Poor of the
C. D. } Parish aforesaid.

COUNTY OF GLOUCESTER.

Gloucester.

CHELTENHAM UNION. Cheltenham Union.

Gentlemen, Cheltenham, 4 November 1862.

I BEG to inform you that in pursuance of "The Union Assessment Act 1862" (25 & 26 Vic. c. 103), the Board of Guardians of the Cheltenham Union, on the 30th ult., appointed from among themselves nine members to be a Committee, consisting partly of ex-officio and partly of elected Guardians, such Committee being called "The Assessment Committee of the Union" for the investigation and supervision of the valuations to be made as directed by the said Act.

The Committee held their first meeting at the Board Room of the union on the 31st ult., and at such meeting I was directed to send you notice of the appointment of the Committee and to direct you to make out and forward to the Committee, a list of all the rateable heriditaments in your parish with the annual value thereof respectively, in the form prescribed in the 14th section of the above-mentioned Act, and which form is set forth in the Schedule to that Act.

By the above-mentioned 14th section, the overseers are required to furnish this Valuation List within three calendar months after the appointment of the above-mentioned Committee; but it is very important that the Valuation List should be made and sent without delay, in order that the rates for the several parishes in the union should be adjusted before February, and it would be a great convenience to the Committee if they were sent as early as practicable.

The Committee wish the overseers to observe, in order to prevent misunderstanding, that the "Gross Estimated Rental" means the rent-free from rates, taxes, and tithe, commutation rentcharge, and the Valuation List should be filled up accordingly.

By the 16th section of the Act, the Committee, with the consent of the Board of Guardians, may appoint some person to make out such Valuation List as is required, if you are unable to make it out, or want any assistance in reference thereto, in that case you should prepare and send in the best Valuation List in your power, and apply to the Committee for the assistance required.

The next meeting of the Committee will be held at the Board Room of the Union on Thursday, the 13th instant, at 12 o'clock, at which time and place the Committee will be happy to see you if you should require any further explanation or information as to the Valuation List required.

I am, &c.,
Rowd. J. Ticehurst,
To the Overseers of Clerk to the Committee.

Gentlemen, Cheltenham, 12 January 1863.

I AM instructed to inform you that at a meeting of the Union Assessment Committee, held this day, it was resolved that as a general rule, to fix the rateable value of property in the union, 15 *l.* per cent. should be allowed as a deduction from the gross estimated rental for houses of the value of 10 *l.* and upwards, and 20 *l.* per cent. for houses under the value of 10 *l.* For land without any farm-house, 5 *l.* per cent. should be deducted from the gross estimated rental, and for land with farm-house, 10 *l.* per cent. For corn mills, 20*l.* per cent. should be deducted, and for tithe rentcharge, 5 *l.* per cent. should be deducted. The gross estimated value of the tithe rentcharge to be taken from the commutation list.

I am also requested to urge upon you the necessity of immediately completing your Valuation List on the above scale, and pursuant to the 17th section of "The Union Assessment Committee Act, 1862," of your depositing the same in the place in the parish in which

Gloucester.

rate-books are deposited or kept, and forwarding a copy of such Valuation List to the Board of Guardians.

Cheltenham Union.

I would also call your attention to the necessity for giving public notice of the deposit of the above-mentioned list on the Sunday next following the deposit of such list. And at the expiration of 14 days from the time of the notice given of the deposit of such list, you must take care that the list so deposited is transmitted to the Committee through me.

As it is very important no further delay should take place in completing these lists, it is hoped you will be able to make the necessary deposit thereof this week, so as to give notice thereof next Sunday.

I am, &c.,

To the Overseers. *Rowd. J. Ticehurst.*

Chipping Sodbury Union.

Chipping Sodbury Union.

Copy of the Instruction issued from the Committee of the Board of Guardians of the Chipping Sodbury Union, under the Union Assessment Committee Act, 1862, to the Overseers, for ensuring a just and uniform system of Valuation throughout the Parishes in the Union.

12 November 1862.

It was resolved by the Committee that the following deductions from the gross estimated rental shall be adopted; namely, 5 *l.* per cent. from land alone, 10 *l.* per cent. on land with buildings, 20 *l.* per cent. on houses and other buildings.

A copy of the above was sent to the overseers of all the parishes in the union.

Ethelbert Holborow, Clerk.

Cirencester Union.

Cirencester Union.

Gentlemen, Cirencester, 9 December 1862.

I beg to inform you, the Cirencester Union Assessment Committee, at their meeting yesterday, resolved: That the overseers of the various parishes in the union be requested, in making out their Valuation Lists, to adopt the following scale in reducing the gross estimated rental of the following descriptions of property, to the rateable value:—

Land, whether arable, meadow, or wood	5 per cent.
Farms and farm buildings	7½ per cent.
Houses above the rent of 6 *l.*	15 per cent.
Houses of the rent of 6 *l.* and under	25 per cent.
Mills	30 per cent.

To find the gross estimated rental of tithes, you will take the commutation rentcharge as a basis, and make the following deductions:—

The average amount of rates and taxes, and ecclesiastical dues.
The average cost of collection (including legal proceedings) and losses.
Any payment to a district church, and the curate's salary, where a curate is necessary.
Having thus obtained the gross estimated rental, you will find the rateable value by deducting from it.
The average annual cost of the repairs and insurance of the chancel.

The Committee, after consideration, have arrived at the foregoing, which they trust will work fairly and well in practice. Should it not do so, they will, of course, re-consider the matter. In the mean time they reserve to themselves the right to deal with exceptional cases, and with the Valuation Lists generally, in such a manner as in their opinion will ensure the intentions of the Act being carried out, namely, uniformity of rating throughout the union.

With an intimation that any further advice or assistance I can give you will be most readily accorded.

I am, &c.
W. L. Cooke,
To the Overseers. Clerk to the Assessment Committee.

Gentlemen, Cirencester, 15 January 1863.

On Tuesday, the 6th instant, a meeting of the chairmen of the Assessment Committees in this county was held at Gloucester, for the purpose of fixing a uniform scale of deductions to be adopted in reducing the gross estimated rental to the rateable value.

The following was agreed on:—

From the gross estimated rental of land, whether arable, meadow, or wood		5 per cent.
Ditto	Farms and farm buildings	10 per cent.
Ditto	Houses, of whatever description	20 per cent.
Ditto	Mills	30 per cent.

These

Gloucester.
Cirencester Union.

These deductions the Cirencester Assessment Committee intend to adopt instead of those set out in my circular to you of the 9th ult. You will, therefore, be good enough to prepare your Valuation List in accordance with the amended scale.

As additional trouble will be entailed on you by this alteration, the Committee have enlarged the time for your sending in the Valuation Lists until Saturday the 24th instant, on or before which day it is hoped that your list, and all others in the union, will be delivered by post or otherwise at my office.

I am, &c.
W. L. Cooke,
Clerk to the Committee.

To the Overseers.

Clifton Union.

CLIFTON UNION.

COPY of Instructions issued to the Overseers for ensuring a just and uniform system of Valuation throughout the Parishes in the Union.

3 December 1862.

THAT from the gross estimated rental be allowed 5 per cent. off land. 15 per cent. off houses above 10 *l.* rental, and upwards, 20 per cent. off houses under 10 *l.*, 25 per cent. off hereditaments with machines, mills, and such like.

Robert Mercer,
Clerk to the Guardians.

Dated 7th July 1863.

Dursley Union.

DURSLEY UNION.

THE Assessment Committee have to apprise the overseers of the poor of the several parishes of the Dursley Union, that in making the list of the rateable hereditaments as within required, the gross estimated rental is to be the rent at which the hereditaments might reasonably be expected to let from year to year, the tenant paying all usual tenants' rates, taxes, and tithe-commutation rentcharge (if any), and which gross rental is to be ascertained and truly stated.

The Committee will expect that in making the usual deductions from the gross rental to arrive at a rateable value, each parish shall adopt for uniformity the same basis, and, as a guide for that purpose, they recommend, as a general rule, that 20 per cent. be deducted from buildings, including farm houses and homesteads, and 5 five per cent. from land, subject to such variation only as each particular case may require. The Committee further expect that all small tenements compounded for shall be rated in one and the same manner in all the parishes, the object being to obtain a fair and equal assessment throughout the union, in accordance with the Act.

The overseers must make a summary of the acreage, gross estimated rental, and rateable value, at the end of the Valuation List.

To the Overseers of the Poor.

NOTICE is hereby given, that the Board of Guardians of the Dursley Union having, at a meeting held on the day of 186 , appointed an Assessment Committee for the said union, in pursuance of the "Union Assessment Committee Act, 1862," you are hereby required by the said Act, within three calendar months after the appointment of such Committee, to make a list of all the rateable hereditaments in the said parish (*or* township), with the annual value thereof respectively, in the form set out in the Schedule to the said Act, which is as follows:—

VALUATION LIST for [*the Parish or Place for which the List was made*], in the County of

Name of Occupier.	Name of Owner.	Description of Property.	Name or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

Signed this day of

A. B., Overseers of the Poor
C. D., of the Parish aforesaid.

Gloucester.
Dursley Union.

And unless you think that the valuation last acted upon in assessing the rate for the relief of the poor correctly shows the full annual rateable value of all such hereditaments, you are required to revise such valuation.

And when the said list (which is to be styled "The Valuation List") has been duly made and signed by you, you are to deposit it in the place within the said parish (*or* township), in which rate-books are deposited or kept, and to give public notice thereof, on the Sunday next following such deposit, in the same manner as in the case of a poor rate allowed by the justices; and whilst such list remains so deposited, all persons assessed or liable to be assessed to the relief of the poor of the said parish (*or* township) will have the same right of inspecting and of demanding and taking copies of and extracts from such list, as in the case of a poor rate allowed by the justices.

And you are also required, as soon as the said list has been made and signed, to deliver a copy thereof to the Board of Guardians of the above-named Union; and further, at the expiration of 14 days from the time of the notice of the deposit of such list, to transmit the list itself to the said Assessment Committee.

Signed, by order of the said Committee, this day of 186 .

Clerk of the Committee.

N.B.—The requisite forms for preparing the Valuation List may be obtained on application to me at

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Gloucester Union.

GLOUCESTER UNION.

Instructions to Overseers.

1. THE Committee have to apprise the overseers of the poor of the several parishes of the Gloucester Union that they are required, within three calendar months, "To make a list of all the rateable hereditaments of their parish, with the annual value thereof, respectively," and that the gross estimated rental, for the purposes of the Act, shall be the rent at which the hereditament might reasonably be expected to let from year to year, free of all usual tenants' rates, taxes, and tithe-commutation rentcharge (if any).

2. The Committee will expect that in making the usual deductions from the gross rental for necessary repairs and insurances, each parish shall adopt, for uniformity, the same basis, and as a guide, they would recommend that 25 per cent. for that purpose be deducted from buildings, 15 per cent. from agricultural buildings and land, and 7½ per cent. from land without buildings. The Committee further expect that all small tenements compounded for shall be rated in one and the same manner in all the parishes, the object being to obtain a fair and equal assessment throughout the union, in accordance with the Act.

3. It is quite evident, from the long period of time allowed to the overseers to make the required valuation, the Legislature contemplates a full, fair, and *bonâ fide* return of the annual value of each property in the several parishes.

4. The Committee therefore deem it necessary to warn the overseers that if any Valuation List shall not be thought by them (the Committee) "a uniform and correct valuation," they may direct that it shall "be revised, in whole or in part," or the Committee, with the consent of the Board of Guardians, may appoint a person to value the parish, and "if the valuation made by the direction of the Committee shall exceeed by one-sixth the amount of that delivered to them by the overseers, the cost of such valuation so ordered shall be charged upon the poor rates of such parish."

5. If the overseers meet with any difficulties in carrying out the provisions of the Act, they are recommended to apply to the clerk, who will render every assistance, and, if deemed necessary, will summon the Committee together.

6. When the Valuation List is ready it must be signed by the overseers, and deposited by them in the place in the parish where the rate-books are usually deposited or kept, and a copy thereof must also be forthwith delivered to the Board of Guardians. The overseers are required to give public notice of the deposit of such list, and all persons assessed, or liable to be assessed, have the right to inspect, and to demand and take copies or extracts. At the expiration of 14 days from the time of the notice given of the deposit of the Valuation List, the overseers must transmit the same to the Committee.

7. Persons who consider themselves aggrieved by the Valuation List may appeal to the Committee within 28 th days after the giving of the before-mentioned notice of deposit.

8. The overseers must bear in mind that the Valuation Lists will have to be delivered to the Committee by or before the and any neglect or omission on their part will subject them to a penalty not exceeding 20 *l.* to be recovered in a summary way before two justices.

By order,

Samuel Mayer, Clerk.

N.B.—Although a term of three months from the formation of the Committee is allowed for the making and returning of the Valuation Lists, yet the Committee will feel obliged by the Overseers forwarding them at as early a period within that time as they conveniently can.

NEWENT UNION.

To the Overseers of the Poor.

Sirs, Newent Union, 1863.

I AM directed by the Assessment Committee appointed by the Guardians of the Union, pursuant to the Union Assessment Committee Act, 1862, to communicate to you the following suggestions for your guidance in discharging the important duties imposed upon you by that measure.

The intention of the Act is obviously to provide a ready and inexpensive method for levying parochial assessments upon one fair and equal standard. Some parishes may be rated altogether on too high, and others on too low, a scale. Individual grievances also probably exist. To obtain a correct and uniform assessment, both for parishes generally and for occupiers individually, is a result much to be wished, and will, without doubt, receive your hearty co-operation.

Your duty as overseers appears to be as follows:—

In case the parishioners in vestry have not appointed a place for the deposit of the parish rate books, a vestry should be immediately called for that purpose, and also for appointing some person or persons to have the custody of them.

You are required to make out, within three calendar months from this date, a Valuation List of all the rateable property in the parish according to the form sent herewith. This list must be signed by you, and deposited in the place in which the rate books are directed to be kept.

A copy of the Valuation List must, at the same time, be delivered to me as clerk of the Board of Guardians; and public notice of the deposit of the Valuation List must be given on the Sunday following such deposit, in like manner as in the case of a poor rate allowed by the justices.

All persons assessed, or liable to be assessed, have the right of inspecting and demanding and taking copies of, or extracts from, the Valuation List, without the payment of any fee.

You are required to transmit the Valuation List to the Committee at the expiration of 14 days after giving notice of its deposit, and you have the right, in common with other ratepayers, of inspecting and taking copies from the Valuation Lists of any of the other parishes within the union after they have been transmitted to the Committee. The object of this provision is to give you an opportunity of ascertaining if the Valuation Lists of the other parishes are made out on a scale uniform with your own.

If you think that your parish is aggrieved by the Valuation List of any other parish, you can, within 28 days after notice of the deposit as aforesaid, give the Committee and the overseers of that parish notice in writing of your objection, setting out the grounds thereof. If the ground of objection is unfairness or incorrectness in the valuation of any property for which any particular person is liable to be rated, or the omission of such property from the Valuation List, it is requisite that you should also give notice in writing of the objection and of the grounds thereof to such other person.

The first Valuation List to be prepared by you will be taken from the last rate book, if you are satisfied that it correctly shows the full annual rateable value of the property within the parish, but if not, you will revise and correct such valuation before you sign or deposit it.

If the Committee are dissatisfied with the Valuation List deposited by you, they may, with the consent of the guardians, direct a valuation of the parish to be made by a professional surveyor, and if such valuation shall exceed by one-sixth the valuation delivered to the Committee by you in the Valuation List, the expenses of the new valuation will have to be paid by your parish.

There is nothing in the present Act to alter or interfere with the law previously existing, which defines the net annual value of the property rated to be the rent at which the same might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes, and tithe-commutation rentcharge (if any), and deducting therefrom the probable annual value of the repairs, insurance, and other expenses (if any), necessary to maintain them in a state to command such rent.

The gross estimated rental to be entered in the Schedule will be the estimated rent, free of the usual tenant's rates and taxes, and tithe-commutation rentcharge.

The Committee will hold meetings for hearing objections to the Valuation Lists, and will give notice of every such meeting 28 days before it is held, which notice must be published by you on the Sunday next after its receipt, in the manner already pointed out.

If the Committee make any alteration in the Valuation List, it will be again deposited for inspection. Notice will be given of such deposit, and the Committee will appoint a day, not less than seven nor more than 14 days from the re-deposit, for hearing objections to the list as allowed by them.

Ratepayers have still the power of appeal against a rate to the special or quarter sessions, and if any rate should be annulled hereafter on appeal, the Committee are required to alter the Valuation List in conformity with the decision of the session.

If you should consider that your parish is aggrieved by the Valuation List of any other parish in the union, as approved by the Committee, you may, with the consent of the vestry, appeal against such list to the quarter session; but as the proceedings in such a case would be somewhat intricate, they should not be entered upon without competent legal advice.

Gloucester.
—
Newent Union.

When your Valuation List has been approved by the Committee it will be delivered to you, and you must take care it is preserved in the place where the rate books are kept.

After the Valuation List has been approved and delivered to you, every poor rate, and every rate required to be based on the poor rate, must be laid upon the annual rateable value of the property as it appears in such list.

In case of subsequent alteration in the annual value of any property, either by increase or diminution, alteration of buildings or otherwise, you are required to prepare a supplemental Valuation List of such property, which will have to be dealt with in the manner before pointed out respecting the annual Valuation List. Owners of tenements can compound for rates as heretofore.

The Committee may order the production of all parish books, plans, and papers for their guidance, and they are empowered to allow compensation for any returns, copies, or extracts, or any valuation or Valuation List, or other act, matter or thing, made or done in pursuance of their order, and such expenses connected therewith as to them may seem just.

Disobedience to the orders of the Committee renders the offender liable to a penalty of 20*l.*

All notices or statements for the Committee may be left at my office or sent by post, addressed to the Committee there, or they may be delivered personally to me at my residence.

The foregoing remarks are intended as a concise explanation of those sections of the Act which are confined chiefly to the duties of overseers; but they necessarily convey very imperfectly the minute details of every step required to be taken by you. It will, however, devolve upon me, as clerk to the Committee, to give you, as often as occasion may require, such direct assistance in the matter as lays in my power.

I have, &c.
C. Tunnicliff, Clerk.

Northleach Union.

NORTHLEACH UNION.

Dear Sirs, Northleach, 5 November 1862.

AT a meeting of the Union Assessment Committee, this day held, I was requested to inform you that, at a meeting of the Board of Guardians, held on the 22d day of October last, a Committee was appointed, and to address you as to your duties, under "The Union Assessment Committee Act, 1862."

1st. You are required by the Act, within three months from the appointment of the Committee, namely, the 22d October last, to prepare a Valuation List, in the accompanying form (and on paper of one uniform size, which will be supplied to you on your application to me) according to the 6 and 7 Will. 4, c. 96, of the rateable hereditaments in your parish, unless you consider the existing valuation of your parish to be correct. You must revise it, and, when corrected, you will sign the list so made, and you will be pleased to send it in to the Committee, addressed to me, on or before the 2d day of December next.

2d. The "Gross Estimated Rental" in the Schedule is considered to be the ordinary rack-rent of the property, the tenant undertaking to pay the usual rates and taxes and the tithe rent charge (if any), the burden of repairs and insurance being borne by the landlord.

3d. Practically, in making out the Valuation List, you had better take the last poor rate as your guide. You will copy the required particulars into the first five columns of the Valuation List, revising and correcting them where necessary, then enter in the column for the "Gross Estimated Rental" the ordinary rack-rent, estimated on the assumption that the tenant pays the rates and taxes and tithe rentcharge, but not the repairs and insurance, and, finally, you will copy into the last column of the form, the "Rateable Value," as it appears in the rate book, if you consider it to be correct, but if not, you must revise it, and enter in the Valuation List the amount which, after such revision, may appear to you to be a true and just estimate of the full annual rateable value. If there be any rateable hereditaments not rated in the latest poor rate you must include it in the Valuation List.

4th. When you have made out this Valuation List you must sign it and date it, and deposit it where your rate books are kept in your parish.

5th. When deposited, you are to give public notice of it on the following Sunday, and all persons who are assessed, or are liable to be assessed, may inspect it, and demand or take copies or extracts from it, as in the case of a poor rate.

6th. At the time you make this deposit, you are to send a copy of this Valuation List to me, as clerk to the Board of Guardians, and, at the end of fourteen days from the notice, you are to send the list, so signed and dated, and which you deposited, to this Committee. After deposit with the Committee, the list may be inspected and copied by any overseer or ratepayer in the union.

7th. The object of the deposit of the list with the Committee is that objections may be made to it, before it is settled by the Committee, by any person who may feel himself

Gloucester.
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Northleach Union

self aggrieved, either on the ground of unfairness or incorrectness in the valuation, or omission of property liable to be rated. The objector must give notice of his objection within 28 days after the notice of the depositing of the list in the parish, in writing, and specify therein the grounds of his objection to the Committee and to the overseers of the parish, and, if the nature of his objection requires it, to the person who is rated or liable to be rated for the particular property in question. This, however, will not apply where the objections are made by the overseers, and are of a general character.

8th. The objections, so made, will be heard by the Committee at meetings, which they will appoint for that purpose, and of which you will receive 28 days' prior notice. This notice, when received by you, you will publish in the same manner as you do a poor rate, on the Sunday following its receipt. The Committee may adjourn from time to time; but they can hear no objection of which due notice has not been given, as required by sect. 18, unless such notice be waived by consent, sect. 19.

9th. The Committee have power to correct the Valuation List, whether any objections are made or not, upon such information as they may deem sufficient, either by altering the valuation of any property, or the names, descriptions, or other particulars, or by inserting any property which has been omitted. If such alteration be made, the Committee will send the amended list back to the overseers, who will then have to deposit it in the parish, giving due notice thereof, and the Committee will appoint a day, not less than seven nor more than 14 days from the re-deposit of the list, for hearing any further objections.

10th. When the Committee have heard and determined all objections, and have made such alterations, insertions, and corrections in the Valuation List, they will approve it.

11th. When the Valuation List has been approved by the Committee (sects. 20 and 21), they will deliver it to you, to be preserved in the like custody as the rate books.

12th. You must produce this list before the justices when you apply to them for the allowance of poor or other rates, at the special sessions or at general or quarter sessions, when an appeal is to be heard, and at such times and places as the Committee may direct.

13th. This Valuation List will be in force until a new Valuation List is made. The same process will be repeated every year, as a new Valuation List must be prepared by the overseers within three months after the appointment of the Committee in each successive year.

14th. You will observe that every rate must be based upon the poor rate, and the poor rate will be made from the Valuation List.

15th. You will have to sign a declaration at the end of the poor rate, in the form prescribed by the Act, and which is sent herewith.

16th. The Committee may order the production of all parish books, plans, and papers for their guidance; and they are empowered to allow such compensation for any returns, copies, or extracts, or any valuation or Valuation List, or other act, matter, or thing, which may be made or done in pursuance of their order, and such expenses connected therewith, as in such cases may seem just. Sect. 37.

17th. Disobedience to the orders of the Committee renders the offender liable to a penalty of £. 20.

Any further information you may require, or any of the prescribed forms you may need to be sent you, will be given on application to me at my offices, and all notices or statements for the Committee may be left there or sent by post, addressed to the Committee there.

I am, &c.

To the Overseers. *Henry Styles*, Clerk.

STOW-ON-THE-WOLD UNION.

Stow-on-the-Wold Union.

Gentlemen, Stow-on-the-Wold Union, 6 December 1862.

I AM directed by the Assessment Committee for this Union, appointed in pursuance of the "Union Assessment Committee Act, 1862" (25 & 26 Vict. c. 103) to forward you the accompanying notice of their appointment, and statement of the duties imposed on you by the said Act with reference to the preparation of the Valuation List for your parish.

You will observe that you are allowed by the Act three calendar months from the appointment of the Committee, that is, till the 27th day of February next, for the preparation of the Valuation List, but this period being unnecessarily long for rural parishes, I am directed by the Committee to request you to complete the list for your parish so that the copy of such list may be in my hands at latest before 12 o'clock on Thursday, the 8th day of January, the time fixed for the next meeting of the Committee.

In making out the Valuation List, you had better take the last poor rate as your guide. You should copy the required particulars into the first five columns of the Valuation List, revising and correcting them where necessary; then enter in the column for the "Gross

Gloucester.
—
Stow-on-the-Wold Union.

Estimated Rental" the ordinary rack-rent, estimated on the assumption that the tenant pays the rates and taxes and tithe rentcharge, but not the repairs and insurance; and, finally, you will copy into the last column of the form the "Rateable Value" as it appears in the rate-book, if you consider it to be correct, but if not you must revise it, and enter in the Valuation List the amount which after such revision may appear to you to be the full annual rateable value. If there be any rateable property not included in the last poor rate you must include it in the Valuation List.

You will particularly observe the directions in the accompanying form as to the deposit of the list, and the public notice thereof. Disobedience to the orders of the Committee renders the offender liable to a penalty of 20 *l.*

You will be supplied with the form for the Valuation List and other necessary forms, on application to me. You had better bring or send your rate-book to me that I may judge of the quantity required. Any further information may be obtained at my office, and all notices or statements for the Committee may be left there, or sent by post, and addressed to the Committee there.

I am, &c.

To the Overseers *Rich. G. Francis*, Clerk.

To the Overseers of the Poor.

NOTICE is hereby given, that the Board of Guardians of the Stow-on-the-Wold Union having, at a meeting held on the day of 186 , appointed an Assessment Committee for the said Union, in pursuance of the "Union Assessment Committee Act, 1862," you are hereby required by the said Act, within three calendar months after the appointment of such Committee, to make a List of all the rateable hereditaments in the said parish (*or* township), with the annual value thereof respectively, in the form set out in the Schedule to the said Act, which is as follows:—

VALUATION LIST for [*the Parish or Place for which the List is made*] in the County of

Name of Occupier.	Name of Owner.	Description of Property.	Name or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

Signed this day of

A. B.
C. D. } Overseers of the Poor of the Parish aforesaid.

And unless you think that the valuation last acted upon in assessing the rate for the relief of the poor correctly shows the full annual rateable value of all such hereditaments, you are required to revise such valuation.

And when the said list (which is to be styled the Valuation List) has been duly made and signed by you, you are to deposit it in the place within the said parish (*or* township) in which rate-books are deposited or kept, and to give public notice thereof, on the Sunday next following such deposit, in the same manner as in the case of a poor rate allowed by the justices; and whilst such list remains so deposited, all persons assessed or liable to be assessed to the relief of the poor of the said parish (*or* township) will have the same right of inspecting and of demanding and taking copies of and extracts from such list, as in the case of a poor rate allowed by the justices.

And you are also required, as soon as the said list has been made and signed, to deliver a copy thereof to the Board of Guardians of the above-named union; and further, at the expiration of fourteen days from the time of the notice of the deposit of such list, to transmit the list itself to the said Assessment Committee.

Signed, by order of the said Committee, this day of 186 .

Clerk of the Committee.

N.B. The requisite forms for preparing the Valuation List may be obtained on application to me, at

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Gloucester.

Stroud Union.

Stroud Union.

Memorandum to assist the Overseers in drawing up the Valuation List.

The column "Gross Estimated Rental" should agree with the actual rent where the tenant pays all tenant's rates and taxes, and the landlord all the usual landlord's charges. Where the landlord pays tenant's rates, &c., the amount should be deducted from the rent to ascertain the gross estimated rental. Where the tenant pays any of the charges that usually fall on the landlord, the amount should be added to the rent. The actual rent will not, in all cases, be conclusive. Where property is underlet, it may be raised to the amount it would let for. Where it is let at a high rent, the circumstances must be very exceptional to justify a reduction. Property must be assessed as it is occupied. Thus, land let out in allotments or gardens, must be assessed at what it is let for in that state, so long as it is let in that way. Where the owner is also occupier, he must be assessed as high as tenants of similar property paying rent.

To ascertain the rateable value, the following deductions are to be made:—

On lands	5 per cent.
On lands and buildings	10 per cent.
On buildings	20 per cent.
On manufactories with fixed machinery	30 per cent.

Ten per cent. is not to be allowed unless the buildings form a substantial part of the holding, and that allowance will be made in respect of farms comprised in one letting with buildings, although the buildings are in one parish and the land in another. In case of doubt as to whether the buildings are a substantial part of the holding, it will be better to allow the low rate of deduction, leaving the parties to appeal. Twenty per cent. is to be allowed, although there may be a garden belonging to the building. As regards manufactories, all land not used for factory purposes should be assessed separately from the factory, and 5 per cent. allowed on it.

As to tithes, the actual amount of the rentcharge should be inserted in the "Gross Estimated Rental" column at the yearly average. The deductions will be,—

All poor and other local rates and charges which fall on tenants of other property.

The repairs of the chancel on an average of past years when the repairs are a charge on the tithes.

Any stipends the tithe-owner is bound by law to pay to a district church, but not to a curate, unless he is obliged to keep one by law.

Five per cent. for expenses of collection.

The Gas Company must be assessed in respect of the mains and pipes in proportion to the length of such mains and pipes laid down in the parish.

No allowance is to be made for land tax either for land or tithe.

Wheatenhurst Union.

Wheatenhurst Union.

To the Overseers of the Poor.

Notice is hereby given, that the Board of Guardians of the Wheatenhurst Union having, at a meeting held on the 24th day of October 1862, appointed an Assessment Committee for the said union, in pursuance of the "Union Assessment Committee Act, 1862," you are hereby required by the said Act, within three calendar months after the appointment of such Committee, to make a list of all the rateable hereditaments in the said parish, with the annual value thereof respectively, in the form set out in the schedule to the said Act, which is as follows:—

Valuation List for [the Parish or Place for which the List is made], in the County of .

Name of Occupier.	Name of Owner.	Description of Property.	Name or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

Signed this day of

A. B., *C. D.* } Overseers of the Poor of the Parish aforesaid.

Gloucester.

Wheatenhurst Union.

And unless you think that the valuation last acted upon in assessing the rate for the relief of the poor correctly shows the full annual rateable value of all such hereditaments, you are required to revise such valuation.

And when the said list (which is to be styled "The Valuation List") has been duly made and signed by you, you are to deposit it in the place within the said parish in which rate-books are deposited or kept, and to give public notice thereof, on the Sunday next following such deposit, in the same manner as in the case of a poor-rate allowed by the justices; and whilst such list remains so deposited, all persons assessed, or liable to be assessed, to the relief of the poor of the said parish will have the same right of inspecting and of demanding and taking copies of and extracts from such list, as in the case of a poor-rate allowed by the justices:

And you are also required, as soon as the said list has been made and signed, to deliver a copy thereof to the Board of Guardians of the above-named union; and further, at the expiration of 14 days from the time of the notice of the deposit of such list, to transmit the list itself to the said Assessment Committee.

Signed, by order of the said Committee, this 24th day of October 1862.

George Spire,
Clerk of the Committee.

N.B.—The requisite forms for preparing the Valuation List are sent you with this notice.

WINCHCOMB UNION.

Winchcomb Union.

To the Union Assessment Committee.

Dear Sirs, Winchcomb, 17 November 1862.

AT a meeting of the Board of Guardians, held on the 25th day of October last, the Assessment Committee of this union was appointed, and I am requested to address you as to your duties, under the "Union Assessment Committee Act, 1862."

1. You are required by the Act, within three months from the appointment of the Committee, namely, the 25th October last, to prepare a Valuation List, in the accompanying form (and on paper of one uniform size, which will be supplied to you on your application to me, according to the 6 & 7 Will. 4, c. 96), of the rateable hereditaments in your parish, unless you consider the existing valuation of your parish to be correct. You must revise it, and, when corrected, you will sign the list so made, and you will be pleased to send it in to the Committee, addressed to me, on or before the 5th day of December next.

2. The "Gross Estimated Rental" in the Schedule is considered to be the ordinary rack-rent of the property, the tenant undertaking to pay the usual rates and taxes and the tithe rentcharge (if any), the burden of repairs and insurance being borne by the landlord.

3. Practically, in making out the Valuation List, you had better take the last poor-rate as your guide. You will copy the required particulars into the first five columns of the Valuation List, revising and correcting them where necessary; then enter in the column for the "Gross Estimated Rental" the ordinary rack rent, estimated on the assumption that the tenant pays the rates and taxes and tithe rentcharge, but not the repairs and insurance; and, finally, you will copy into the last column of the form, the "Rateable Value," as it appears in the rate-book, if you consider it to be correct; but if not, you must revise it, and enter in the Valuation List the amount which, after such revision, may appear to you to be a true and just estimate of the full annual rateable value. If there be any rateable hereditaments not rated in the latest poor-rate, you must include it in the Valuation List.

4. When you have made out this Valuation List you must sign it, and date it, and deposit it where your rate-books are kept in your parish.

5. When deposited, you are to give public notice of it on the following Sunday, and all persons who are assessed, or are liable to be assessed, may inspect it, and demand or take copies or extracts from it, as in the case of a poor-rate.

6. At the time you make this deposit, you are to send a copy of this Valuation List to me, as clerk to the Board of Guardians, and, at the end of 14 days from the notice, you are to send the list, so signed and dated, and which you deposited, to this Committee. After deposit with the Committee, the list may be inspected and copied by any overseer or ratepayer in the union.

7. The object of the deposit of the list with the Committee is, that objections may be made to it before it is settled by the Committee, by any person who may feel himself aggrieved, either on the ground of unfairness or incorrectness in the valuation, or omission of property liable to be rated. The objector must give notice of his objection within 28 days after the notice of the depositing of the list in the parish, in writing, and specify therein the grounds of his objection to the Committee and to the overseers of the

Gloucester.
Winchcomb Union.

the parish, and, if the nature of his objection requires it, to the person who is rated or liable to be rated for the particular property in question. This, however, will not apply where the objections are made by the overseers, and are of a general character.

8. The objections so made will be heard by the Committee, at meetings, which they will appoint for that purpose, and of which you will receive 28 days' prior notice. This notice, when received by you, you will publish in the same manner as you do a poor-rate—on the Sunday following its receipt. The Committee may adjourn from time to time; but they can hear no objection of which due notice has not been given, as required by section 18, unless such notice be waived by consent. Section 19.

9. The Committee have power to correct the Valuation Lists, whether any objections are made or not, upon such information as they may deem sufficient, either by altering the valuation of any property, or the names, descriptions, or other particulars, or by inserting any property which has been omitted. If such alteration be made, the Committee will send the amended list back to the overseers, who will then have to deposit it in the parish, giving due notice thereof, and the Committee will appoint a day, not less than 7 nor more than 14 days from the re-deposit of the list, for hearing any further objections.

10. When the Committee have heard and determined all objections, and have made such alterations, insertions, and corrections in the Valuation List, they will approve it.

11. When the Valuation List has been approved by the Committee (sections 20 and 21), they will deliver it to you, to be preserved in the like custody as the rate books.

12. You must produce this list before the Justices when you apply to them for the allowance of poor or other rates, at the Special Sessions, or at General or Quarter Sessions, when an appeal is to be heard, and at such times and places as the Committee may direct.

13. This Valuation List will be in force until a new Valuation List is made. The same process will be repeated every year, as a new Valuation List must be prepared by the overseers within three months after the appointment of the Committee in each successive year.

14. You will observe that every rate must be based upon the poor-rate, and the poor-rate will be made from the Valuation List.

15. You will have to sign a declaration at the end of the poor-rate, in the form prescribed by the Act, and which is sent herewith.

16. The Committee may order the production of all parish books, plans, and papers for their guidance; and they are empowered to allow such compensation for any returns, copies, or extracts, or any valuation or Valuation List, or other act, matter, or thing, which may be made or done in pursuance of their order, and such expenses connected therewith, as in such cases may seem just. Section 37.

17. Disobedience to the orders of the Committee renders the offender liable to a penalty of 20 *l.*

Any further information you may require, or any of the prescribed forms you may need sent you, will be given on application to me at my offices, and all notices or statements for the Committee may be left there or sent by post, addressed to the Committee there.

I am, &c.

To the Overseers. (signed) *F. H. Harvey*, Clerk.

COUNTY OF HEREFORD.

Hereford.
Kington Union.

Kington Union.

First Circular to Overseers.

Sirs, Kington, 12 November 1862.

I am directed by the Assessment Committee appointed by the Guardians of the Kington Union, pursuant to the "Union Assessment Committee Act, 1862," to communicate to you the following suggestions for your guidance in discharging the important duties imposed upon you by that measure.

The intention of the Act is obviously to provide a ready and inexpensive method for levying parochial assessments upon one fair and equal standard. Some parishes may be rated altogether on too high, and others on too low a scale. Individual grievances also probably exist. To obtain a correct and uniform assessment, both for parishes generally

Hereford.

Kington Union.

and for occupiers individually, is a result much to be wished, and will, without doubt, receive your hearty co-operation.

Your duty as overseer appears to be as follows:—

In case the parishioners in vestry have not appointed a place for the deposit of the parish rate-books, a vestry should be immediately called for that purpose, and also for appointing some person or persons to have the custody of them.

You are required to make out, within three calendar months from this date, a Valuation List of all the rateable property in the parish, according to the form sent herewith. This list must be signed by you, and deposited in the place in which the rate-books are directed to be kept.

A copy of the Valuation List must, at the same time, be delivered to me as Clerk of the Board of Guardians; and public notice of the deposit of the Valuation List must be given on the Sunday following such deposit, in like manner as in the case of a poor-rate allowed by the Justices.

All persons assessed, or liable to be assessed, have the right of inspecting and demanding and taking copies of, or extracts from, the Valuation List, without the payment of any fee.

You are required to transmit the Valuation List to the Committee at the expiration of 14 days after giving notice of its deposit, and you have the right, in common with other ratepayers, of inspecting and taking copies from the Valuation Lists of any of the other parishes within the union, after they have been transmitted to the Committee. The object of this provision is to give you an opportunity of ascertaining if the Valuation Lists of the other parishes are made out on a scale uniform with your own.

If you think that your parish is aggrieved by the Valuation List of any other parish, you can, within 28 days after notice of the deposit as aforesaid, give the Committee and the overseers of that parish notice in writing of your objection, setting out the grounds thereof. If the ground of objection is unfairness or incorrectness in the valuation of any property for which any particular person is liable to be rated, or the omission of such property from the Valuation List, it is requisite that you should also give notice in writing of the objection, and of the grounds thereof, to such other person.

The first Valuation List to be prepared by you will be taken from the last rate-book, if you are satisfied that it correctly shows the full annual rateable value of the property within the parish; but if not, you will revise and correct such valuation before you sign or deposit it.

If the Committee are dissatisfied with the Valuation List deposited by you, they may, with the consent of the Guardians, direct a valuation of the parish to be made by a professional surveyor, and, if such valuation shall exceed by one-sixth the valuation delivered to the Committee by you in the Valuation List, the expenses of the new valuation will have to be paid by your parish.

There is nothing in the present Act to alter or interfere with the law previously existing, which defines the net annual value of the property rated to be the rent at which the same might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes, and tithe commutation rentcharge, if any, and deducting therefrom the probable annual value of the repairs, insurance, and other expenses, if any, necessary to maintain them in a state to command such rent.

The gross estimated rental to be entered in the schedule will be the estimated rent, free of the usual tenant's rates and taxes, and tithe commutation rentcharge.

The Committee will hold meetings for hearing objections to the Valuation Lists, and will give notice of every such meeting 28 days before it is held, which notice must be published by you on the Sunday next after its receipt, in the manner already pointed out.

If the Committee make any alteration in the Valuation List, it will be again deposited for inspection. Notice will be given of such deposit, and the Committee will appoint a day, not less than 7 nor more than 14 days from the re-deposit, for hearing objections to the list as allowed by them.

Ratepayers have still the power of appeal against a rate to the Special or Quarter Sessions; and if any rate should be annulled hereafter on appeal, the Committee are required to alter the Valuation List, in conformity with the decision of the session.

If you should consider that your parish is aggrieved by the Valuation List of any other parish in the union, as approved by the Committee, you may, with the consent of the Vestry, appeal against such list to the Quarter Session; but as the proceedings in such a case would be somewhat intricate, they should not be entered upon without competent legal advice.

When your Valuation List has been approved by the Committee, it will be delivered to you, and you must take care it is preserved in the place where the rate-books are kept.

After the Valuation List has been approved and delivered to you, every poor-rate, and every rate required to be based on the poor-rate, must be laid upon the annual rateable value of the property as it appears in such list.

In case of subsequent alteration in the annual value of any property, either by increase or diminution, alteration of buildings or otherwise, you are required to prepare a supplemental Valuation List of such property, which will have to be dealt with in the manner before pointed out respecting the annual Valuation List. Owners of tenements can compound for rates as heretofore.

The

Hereford.

Kington Union.

The committee may order the production of all parish books, plans, and papers for their guidance, and they are empowered to allow compensation for any returns, copies, or extracts, or any valuation or valuation list, or other act, matter, or thing made or done in pursuance of their order, and such expenses connected therewith as to them may seem just.

Disobedience to the orders of the committee renders the offender liable to a penalty of 20 *l.*

All notices or statements for the committee may be left at my office or sent by post, addressed to the committee there, or they may be delivered personally to me at my residence.

The foregoing remarks are intended as a concise explanation of those sections of the Act which are confined chiefly to the duties of overseers; but they necessarily convey very imperfectly the minute details of every step required to be taken by you. It will, however, devolve upon me, as clerk to the committee, to give you, as often as occasion may require, such direct assistance in the matter as lays in my power.

I have, &c.
Anthony Temple,
Clerk.

Note.—The committee request that the overseers will send in the Valuation List within a month from this date, or sooner, if possible. Forms of Valuation List may be obtained at Mr. Hurry's, stationer, Kington.

Ledbury Union.

LEDBURY UNION.

AN ACT to regulate Parochial Assessments, 6 & 7 Will. 4, c. 96.

Section 1. "Whereas it is desirable to establish one uniform mode of rating for the relief of the poor throughout England and Wales, and to lessen the cost of appeal against an unfair rate:

"Be it enacted, that from and after such period, not being earlier than the 21st day of March next after the passing of this Act, as the Poor Law Commissioners shall by any order under their seal of office direct, no rate for the relief of the poor in England and Wales shall be allowed by any justices, or be of any force, which shall not be made upon an estimate of the net annual value of the several hereditaments rated thereunto; that is to say—

"Of the rent at which the same might reasonably be expected to let from year to year, free of all usual tenants' rates and taxes, and tithe-commutation rentcharge (if any), and deducting therefrom the probable average annual cost of the repairs, insurance, and other expenses (if any), necessary to maintain them in a state to command such rent:

"Provided always, that nothing herein contained shall be construed to alter or affect the principles of different relative liabilities (if any), according to which different kinds of hereditaments are now by law rateable."

To the Overseers of the Poor.

TAKE notice, that the Board of Guardians of the Ledbury Union, in the counties of Hereford and Worcester, in which the of is comprised, did, at their meeting, held on the day of 186 , in pursuance of "The Union Assessment Committee Act, 1862," appoint an assessment committee for the said Union, for the purposes of the said Act. Further take notice, that you the said overseers are required by the said Act, within three calendar months after the appointment of such committee, to make a list of all the rateable hereditaments in the said parish, with the annual rateable value thereof respectively, in the form following; namely—

Name of Occupier.	Name of Owner.	Description of Property.	Name or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

Hereford.

Ledbury Union.

Further take notice, that unless you, the said overseers, shall think that the valuation last acted upon in the said parish, in assessing the rate for the relief of the poor, correctly shows the full annual rateable value of all such hereditaments, you are required by the said Act to revise such valuation.

Further take notice, that when such Valuation List shall have been made and signed by you, you are required by the said Act to deposit the same in the place in the said parish in which ratebooks are deposited and kept, and forthwith to deliver a copy of the Valuation List so made and signed by you to the Board of Guardians of the said union.

And further take notice, that you are required by the said Act to give public notice of the deposit of such list on the Sunday next following the deposit thereof, in the same manner as in the case of a poor rate allowed by the justices, and at the expiration of 14 days from the time of the notice given of the deposit of such list transmit the same to the assessment committee of the said union.

By order of the Assessment Committee of the said union,

Dated this 14th day of October 1862.

J. Hughes,
Clerk to the Assessment Committee.

Leominster Union.

LEOMINSTER UNION.

To the Overseers of the Poor.

NOTICE is hereby given, that the Board of Guardians of the above union having, at a meeting held on the 11th day of November 1862, appointed an assessment committee for the said union, in pursuance of the "Union Assessment Committee Act, 1862," you are hereby and by the said Act required, within three calendar months from the date hereof, to make a list of all the rateable hereditaments in the said parish, with the annual value thereof respectively, in the form set out in the Schedule to the said Act, which is as follows:—

* VALUATION LIST for [*the Parish or Place for which the List is made*], in the County of

Name of Occupier.	Name of Owner.	Description of Property.	Name or Situation of Property.	Estimated Extent.	Gross Estimated Value.	Rateable Value.

Signed this day of

A. B. } Overseers of the Poor
C. D. } of the parish aforesaid.

And unless you think that the valuation last acted upon in assessing the rate for the relief of the poor correctly shows the full annual rateable value of all such hereditaments, you are required to revise such valuation.

In making out such list you will take care "that the gross estimated rental," for the purposes of the Act, shall be the rent at which the hereditaments might reasonably be expected to let from year to year, free of all usual tenants' rates and taxes, and tithe-commutation rentcharge (if any).

The committee will expect that, in making the usual deductions from the gross rental for necessary rates, taxes, repairs, and insurance, each parish shall adopt, for uniformity, one and the same basis; and as some guide, they would recommend that 15 per cent. be deducted for that purpose from houses, and 5 per cent. from land.

It is quite evident, from the long period of time allowed to the overseers to make the required valuation, that a mere transcript from the existing ratebooks will not meet the end in view, but that the Legislature contemplated a full, fair, and *bonâ fide* return of the annual value of each property in the several parishes; the committee therefore deem it necessary to warn the overseers that if any Valuation List shall not be thought by them a uniform and correct valuation, they may direct that it shall "be revised, in whole or in part," or the committee, with the consent of the Board of Guardians, may appoint

* The requisite forms for the Valuation Lists may be obtained on application at my residence, Church-street, Leominster.

Hereford.
Leominster Union.

appoint a person to value the parish; and "if the valuation made by direction of the committee shall exceed by one-sixth the amount of that delivered to them by the overseers, the cost of such valuation so ordered shall be charged upon the poor rates of such parish."

If the overseers meet with any difficulties in carrying out the provisions of the Act, they are recommended to apply to the clerk, who will offer any explanation, and, if deemed necessary, will summon the committee together.

When the Valuation List is ready, it must be signed by the churchwardens and overseers, and deposited by them in the place in the parish where the ratebooks are usually deposited or kept, and a copy thereof must also be forthwith delivered to the Board of Guardians. The overseers are required to give public notice of the deposit of such list on the Sunday next following such deposit, in the same manner as in the case of a poor rate; and all persons assessed, or liable to be assessed, have the right to inspect and to demand and take copies or extracts. At the expiration of 14 days from the time of the notice given of the deposit of the Valuation List, the overseers must transmit the list itself to the said assessment committee.

Persons who consider themselves aggrieved by the Valuation List may appeal to the committee within twenty-eight days after the giving of the before-mentioned notice of deposit.

The overseers must bear in mind that the Valuation Lists must by law be delivered to the committee within three months from this date, and that any neglect or omission on their part will subject them to a penalty not exceeding 20 *l.*, to be recovered in a summary way before two justices: but the duties of the committee will be much lightened, and the business facilitated, if the list for your particular parish is forwarded to them by the day of next, and I am desired to urge your attention to this particular point.

By order,
Henry Gamble,
Clerk of the Committee.

Leominster, 11 November 1862.

COUNTY OF HERTFORD.

Barnet Union.

Hertford.
Barnet Union.

At a meeting of Deputations from the Union Assessment Committees within the county of Hertford and liberty of St. Alban, held at the Gray's Inn Hotel, Holborn, on Wednesday, the 17th day of December 1862,

The following resolutions were adopted:—

1. That, in the opinion of this meeting, the annual value of property, as determined by the Income Tax Commissioners, for the purposes of Schedule A, or the actual rent where the property is let, may, as a general rule, be considered a test of the reasonable rent for the purposes of "The Union Assessment Committee Act, 1862," but is not a conclusive test; and that the existence of important exceptional circumstances must be determined by the Union Assessment Committees.

2. That, in the opinion of this meeting, the gross estimated rental, for the purposes of the Schedule to "The Union Assessment Committee Act, 1862," is the rent at which each holding might reasonably be expected to let from year to year, free of (that is the tenant paying) all usual tenants' rates and taxes, and tithe-commutation rentcharge, if any.

3. That, in the opinion of this meeting, in the case of occupations consisting of lands with dwelling-house and farm-buildings, the general rule should be that a deduction of 10 *l.* per cent. should be made from the gross estimated rental for repairs and insurance, in order to arrive at the rateable value, subject to exceptions in particular cases.

4. That, on lands only (including woodlands), for the repairs of fences and gates, 5 *l.* per cent. be deducted from the gross estimated rental.

5. That upon all mansions, houses, shops, and cottages, with the gardens, offices, buildings, and pleasure-grounds held therewith, a deduction of 20 *l.* per cent. from the gross estimated rental be allowed.

6. That, with regard to the rating of tithe-commutation rentcharge, this meeting think it unnecessary to do more than refer to the circular letter of the Poor Law Board of the 9th of May 1859, which appears to this meeting to be a sufficient guide for the union assessment committees.

Hertford.

Barnet Union.

7. That this meeting does not attempt to recommend any general rule for the rating of railways, canals, mills, or buildings for manufacturing purposes, as they must be rated according to the special circumstances of each case; but in the case of railways and canals, it is recommended that neighbouring parishes through which they pass should confer together, so as to arrive, if possible, at an uniform system of rating.

8. That the resolutions of this meeting be printed, and copies sent to the several union assessment committees within the county of Hertford and liberty of St. Alban, as recommendations to them for their guidance, subject to exceptions in particular cases, in order to obtain as uniform a system of assessment throughout the county and liberty as possible; and that they be also inserted in the county papers, and the expense incurred borne equally by the committees represented at this meeting.

Geo. R. Marten, Chairman.

At a meeting of the Assessment Committee, held on the 1st January 1863, the following resolutions were agreed to:—

Resolved,—That, in the opinion of this committee, the gross estimated rental for the purpose of the Schedule to the Union Assessment Act is the rent at which the property might be reasonably expected to let from year to year, the tenant taking all other burthens upon himself in the shape of rates, taxes, and tithe-commutation rentcharge, if any.

That, in the opinion of this committee, in order to arrive at the rateable value, the following deductions should be made from the gross estimated rental:—

Upon mansions, houses, shops, and cottages, including farm-houses with buildings, 15 per cent.

Upon farms and other lands not woodland, 2 *s.* 6 *d.* per acre.

Woodland alone, 1 *s.* an acre.

That, in the opinion of this committee, the tithe-commutation rentcharge should be dealt with in the same manner as other property, and valued at the rent a tenant would pay for the same, free of rates and taxes, that is to say, at 25 per cent. under the gross annual value—viz., 10 per cent. for tenants' profits and collections, and 15 per cent. for rates and taxes; the remainder to represent the gross estimated rental for the purposes of the Schedule to the Union Assessment Committee Act.

That, in the opinion of this committee, in order to arrive at the rateable value, the following deductions should be made from the gross estimated rental:—

Annual charge for ecclesiastical dues and fees.

Annual average cost of repairs of chancel.

A reasonable sum for curate's salary where a curate is simply to supply necessary aid to the minister, and not otherwise.

That, in the opinion of this committee, particular cases may arise which probably cannot be dealt with by any general rule, such as railways, gasworks, &c., and which they consider must be dealt with according to circumstances.

That these resolutions be copied and forwarded to the different parishes.

Berkhampstead Union.

Berkhampstead Union.

Resolutions of the General Meeting for the County adopted—*See* Barnet.

Bishop Stortford Union.

Bishop Stortford Union.

(No. 2.)

Gentlemen, Bishop Stortford, November 1862.

You will receive herewith an order requiring you to make and deliver to the Committee recently appointed under the provisions of the "Union Assessment Committee Act, 1862," a list of the rateable property in your parish, in the form shown in the Schedule to that Act, and termed the Valuation List; and I am directed by the Committee to communicate

Hertford.

Bishop Stortford Union.

communicate to you the following suggestions for your guidance in discharging the duties imposed upon you by that Act.

The Act has for its object "the uniform and correct valuations of the parishes in the unions in England."

The following are some of the powers entrusted to the Assessment Committees to enable them to effect this object:

Section 13 enables committees "to require parish officers to make returns in writing of all such particulars as they may direct in relation to taxes, rates, or valuation, or any property included therein, and may from time to time require any persons having the custody of such books, or the collection or management of any such taxes or rates, to attend before them to produce all books and other documents in their custody," and they may further "examine all persons who may attend before them."

Section 14 provides "that the overseers, in the first instance, shall prepare Valuation Lists," and states "that unless such overseers think that the valuation then last acted upon in assessing the rate for the relief of the poor correctly shows the full annual rateable value of all such hereditaments, they shall revise such valuation."

Subsequent sections provide that the committees must hear objections made by any one feeling himself aggrieved by the Valuation List supplied by the overseers, or the Committee may themselves direct further valuations, or may themselves correct Valuation Lists, as to them shall seem proper.

Section 39 provides that the expenses of making any Valuation List of any parish shall be charged upon the poor rates of such parish, if the valuation made by direction of the Committee shall exceed by one-sixth the amount of the valuation delivered to them by the overseers, and upon the common fund of the union if the valuation so made shall not exceed by one-sixth the valuation so delivered.

The Committee must finally issue a corrected Valuation List, if corrections are necessary, upon which alone a rate can be levied.

The members of the Assessment Committee in this union consider that they cannot discharge their duties without using every endeavour to ascertain the actual annual value of all rateable property within their jurisdiction. They have not only to assess property on a just basis in single parishes, but they have also to assess it equitably in respect to the various parishes in the union.

They solicit, therefore, assistance from all parish officers and ratepayers, to enable them to carry out the difficult and, to some extent, thankless offices imposed on them.

In referring to the form of the Valuation List sent herewith, the Committee think that a few brief suggestions may be of use.

What the gross estimated rental of property is has been the subject of much discussion. The Committee of this union understand by the term, the sum that might reasonably be obtained as rent from a tenant who agreed to pay all usual tenant's rates and taxes, and tithe-commutation rentcharge, if any. The rateable value will be this sum, less insurance and such expenses for repairs as would keep the property in a state to command such rent.

You will see by this, that the rent now actually paid is not, of necessity, the gross estimated rental for the purposes of a rate. One person might give a fictitious value for some particular purpose; or, again, some landlords might not require, from various considerations, the rent which the property might fairly command, if offered to the public.

In parishes where rates are low, rent is of course higher in proportion, and lands which pay no tithe are also of greater annual value.

It will be well, therefore, that you ascertain whether the gross estimated rental in your ratebook represents the marketable value of property in your parish or neighbourhood.

The deductions for repairs will, of course, depend much upon the condition of buildings and their extent; where there are new and substantial buildings, the rent is necessarily high and the cost for repairs small.

The Committee think you would do well at once to call a vestry to consider this new duty imposed upon you, and to assist you in making a fair and proper return.

When you return the Valuation List, the Committee request that you will answer the questions sent herewith.

All notices or communications for the Committee may be left at my office, or may be sent to me by post, and I shall be ready to give you any further information in my power.

I am, &c.

To the Overseers. Clerk to the Committee.

Hertford.

Bishop Stortford Union.

(No. 3.)

Questions to be answered by the Overseers of the Parish of	Answers.
1. Do the sums entered in the column of the Valuation List under the head "Gross Estimated Rental," represent the amount at which the several properties in your parish are let, or which they are reasonably worth to let?	
2. What is the date of your last valuation? By whom and in what manner was it made?	
3. Are all lands in your parish subject to great and small tithe: if not, state which are not so subject?	
4. Do you desire to name any person or persons who would give information to assist the Committee in respect to the value of property in your parish or neighbourhood?	

Buntingford Union.

BUNTINGFORD UNION.

NOTICE sent to the Overseers of each Parish in the Union.

Parish of A., in the county of Hertford.

To the Overseers of the Poor.

NOTICE is hereby given, that the Board of Guardians of the Buntingford Union having, at a meeting held on the 18th day of September 1862, appointed an Assessment Committee for the said union, in pursuance of the "Union Assessment Committee Act, 1862," you are hereby required by the said Act, within three calendar months after the appointment of such Committee, viz., the 18th day of December next, to make a list of all the rateable hereditaments in the said parish, with the annual value thereof respectively, in the form set out in the Schedule to the said Act, which is as follows:

VALUATION LIST for [*the Parish or Place for which the List is made*], in the County of

Name of Occupier.	Name of Owner.	Description of Property.	Name or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

Signed this day of

A. B.
C. D. } Overseers of the Poor of the Parish aforesaid.

And unless you think that the valuation last acted upon in assessing the rate for the relief of the poor correctly shows the full annual rateable value of all such hereditaments, you are required to revise such valuation:

And when the said list (which is to be styled the Valuation List) has been duly made and signed by you, you are to deposit it in the place within the said parish in which ratebooks are deposited or kept, and to give public notice thereof on the Sunday next following such deposit, in the same manner as in the case of a poor rate allowed by the justices; and whilst such list remains so deposited, all persons assessed or liable to be assessed

Hertford.

Buntingford Union.

assessed to the relief of the poor of the said parish, will have the same right of inspecting and of demanding and taking copies of and extracts from such list, as in the case of a poor rate allowed by the justices:

And you are also required, as soon as the said list has been made and signed, to deliver a copy thereof to the Board of Guardians of the abovenamed union; and further, at the expiration of 14 days from the time of the notice of the deposit of such list, to transmit the list itself to the said Assessment Committee.

Signed by order of the said Committee, this 13th day of November 1862,

John Pearson Bore, Clerk of the Committee.

N.B.—The requisite forms for preparing the Valuation List may be obtained, on application to me, at

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LETTER sent to the Overseers of each Parish in the Union.

Buntingford Union, 13 November 1862.

To the Churchwardens and Overseers of the Parish of A.

I AM directed by the Assessment Committee of this union to inform you that all property must be assessed to the poor rate on one uniform principle, as follows:

The gross estimated rental shall be the fair rent which the landlord would receive, supposing the tenant to pay the tithe rentcharge (if any) with the usual rates and taxes; the landlord to pay the cost of repairs and insurance.

After deducting from the above gross rental the cost of repairs and insurance, the remaining sum shall be the rateable value.

Any additional information may be obtained from Mr. Bore.

By order of the Committee,

John Pearson Bore, Clerk.

HATFIELD UNION.

Hatfield Union.

EXTRACT from the Hatfield Union Assessment Committee Meeting, held 8th January 1863.

1st. That in the opinion of this meeting the annual value of property, as determined by the Income Tax Commissioners, for the purposes of Schedule (A), or the actual rent where the property is let, may, as a general rule, be considered a test of the reasonable rent for the purposes of "The Union Assessment Committee Act, 1862," but it is not a conclusive test; and that the existence of important exceptional circumstances must be determined by the Union Assessment Committee.

2d. That in the opinion of this meeting, the gross estimated rental for the purposes of the Schedule to "The Union Assessment Committee Act, 1862," is the rent at which each holding might reasonably be expected to let from year to year, free of (that is the tenant paying) all usual tenants' rates and taxes, and tithe-commutation rentcharge, if any.

Resolved,—That a copy of these resolutions be sent to the overseers of the several parishes of the union.

Made by me this 1st July 1863.

J. H. Binyon,
Clerk to the Committee.

HEMEL HEMPSTEAD UNION.

Hemel Hempstead Union.

AT a Meeting of Deputations from the Union Assessment Committees within the County of Hertford and Liberty of St. Alban, held at the Gray's Inn Hotel, Holborn, on Wednesday the 17th day of December 1862, the following Resolutions were adopted:—

1. That in the opinion of this meeting, the annual value of property as determined by the Income Tax Commissioners for the purposes of Schedule (A.), or the actual rent where the property is let, may, as a general rule, be considered a test of the reasonable rent for the purposes of "The Union Assessment Committee Act, 1862," but is not a conclusive test; and that the existence of important exceptional circumstances must be determined by the Union Assessment Committees.

2. That

Hertford.

Hatfield Union.

2. That in the opinion of this meeting, the gross estimated rental for the purposes of the Schedule to "The Union Assessment Committee Act, 1862," is the rent at which each holding might reasonably be expected to let from year to year, free of (that is the tenant paying) all usual tenants' rates and taxes, and tithe-commutation rentcharge, if any.

3. That in the opinion of this meeting, in the case of occupations consisting of lands with dwelling-house and farm buildings, the general rule should be that a deduction of 10 *l.* per cent. should be made from the gross estimated rental for repairs and insurance, in order to arrive at the rateable value, subject to exceptions in particular cases.

4. That on lands only (including woodlands), for the repairs of fences and gates, 5 *l.* per cent. be deducted from the gross estimated rental.

5. That upon all mansions, houses, shops, and cottages, with the gardens, offices, buildings, and pleasure grounds held therewith, a deduction of 20 *l.* per cent. from the gross estimated rental be allowed.

6. That with regard to the rating of tithe-commutation rentcharge, this meeting think it unnecessary to do more than refer to the circular letter of the Poor Law Board, of the 9th of May 1859, which appears to this meeting to be a sufficient guide for the Union Assessment Committees.

7. That this meeting does not attempt to recommend any general rule for the rating of railways, canals, mills, or buildings for manufacturing purposes, as they must be rated according to the special circumstances of each case; but in the case of railways and canals, it is recommended that neighbouring parishes through which they pass should confer together, so as to arrive, if possible, at an uniform system of rating.

8. That the resolutions of this meeting be printed, and copies sent to the several union Assessment Committees within the county of Hertford and liberty of St. Alban, as recommendations to them for their guidance, subject to exceptions in particular cases, in order to obtain as uniform a system of assessment throughout the county and liberty as possible; and that they be also inserted in the county papers, and the expense incurred borne equally by the committees represented at this meeting.

Geo. R. Marten, Chairman.

Hertford Union.

Hertford Union.

At a Meeting of the Assessment Committee of this Union, held at the Shire Hall, Hertford, on Saturday, the 15th November 1862, it was resolved:—

That in the opinion of this Committee, the gross estimated rental for the purposes of the Schedule to "The Union Assessment Committee Act, 1862," is the rent at which each holding might reasonably be expected to let from year to year, free of (that is, the tenant paying) all usual tenants' rates and taxes and tithe-commutation rentcharge (if any), and they recommend the overseers of this union to act upon this principle; for example:

	£.	*s.*	*d.*
If the gross estimated rental payable to the landlord be	50	–	–
Deduct therefrom the probable average annual cost of the repairs, insurance, and other expenses (if any) necessary to maintain such holding in a state to command such rent, according to 6 & 7 Will. 4, c. 96, s. 1.			
Repairs and insurance, at per cent.	5	–	–
Other expenses (if any)	–	–	–
The rateable value will be	45	–	–

The committee are also of opinion that the following per-centages should be deducted from such gross estimated rental, in order to form the fair rateable value:

On lands only (including woodlands) for repair of gates and fences (say)	5 per cent.
On lands with dwelling houses and farm buildings, for repairs and insurance	10 per cent.
On mansions and on villas exceeding 50 *l.* yearly rental, including offices, pleasure grounds, and gardens only	15 per cent.
On dwelling-houses with shops and offices, inns, and public houses, rented at 10 *l.* and upwards	20 per cent.
On dwelling-houses and cottages under 10 *l.*	25 per cent.

The

The Committee would observe that railways, gas works, water works, mills, maltings, &c., require special deductions, and cannot be included in any general rule. Hertford.

Hertford Union.

Resolved,—That the above resolutions be printed, and copies sent to the parochial officers of each parish in this union; and that a copy be also sent to each Assessment Committee in the county, in order that all the committees throughout the county may, if possible, act upon one uniform principle in making out the Valuation Lists.

Thomas Sworder,
Clerk to the Committee.

Hitchin Union.

Hitchin Union.

At a Meeting of Deputations from the Union Assessment Committees within the County of Hertford and Liberty of St. Alban, held at the Gray's Inn Hotel, Holborn, on Wednesday, the 17th day of December 1862, the following resolutions were adopted:—

1. That in the opinion of this meeting, the annual value of property as determined by the Income Tax Commissioners, for the purposes of Schedule (A.), or the actual rent where the property is let, may, as a general rule, be considered a test of the reasonable rent for the purposes of "The Union Assessment Committee Act, 1862," but is not a conclusive test; and that the existence of important exceptional circumstances must be determined by the Union Assessment Committees.

2. That in the opinion of this meeting, the gross estimated rental, for the purposes of the schedule to "The Union Assessment Committee Act, 1862," is the rent at which each holding might reasonably be expected to let from year to year, free of (that is the tenant paying) all usual tenants' rates and taxes and tithe-commutation rentcharge, if any.

3. That in the opinion of this meeting, in the case of occupations consisting of lands with dwelling-house and farm buildings, the general rule should be that a deduction of 10*l.* per cent. should be made from the gross estimated rental for repairs and insurance, in order to arrive at the rateable value, subject to exceptions in particular cases.

4. That on lands only (including woodlands) for the repairs of fences and gates, 5*l.* per cent. be deducted from the gross estimated rental.

5. That upon all mansions, houses, shops, and cottages, with the gardens, offices, buildings, and pleasure grounds held therewith, a deduction of 20*l.* per cent. from the gross estimated rental be allowed.

6. That with regard to the rating of tithe-commutation rentcharge, this meeting think it unnecessary to do more than refer to the circular letter of the Poor Law Board, of the 9th May 1859, which appears to this meeting to be a sufficient guide for the Union Assessment Committees.

7. That this meeting does not attempt to recommend any general rule for the rating of railways, canals, mills, or buildings for manufacturing purposes, as they must be rated according to the special circumstances of each case; but in the case of railways and canals, it is recommended that neighbouring parishes through which they pass should confer together, so as to arrive, if possible, at an uniform system of rating.

8. That the resolutions of this meeting be printed, and copies sent to the several union Assessment Committees, within the county of Hertford and liberty of St. Alban, as recommendations to them for their guidance, subject to exceptions in particular cases, in order to obtain as uniform a system of assessment throughout the county and liberty as possible; and that they be also inserted in the county papers, and the expense incurred borne equally by the committees represented at this meeting.

Geo. R. Marten, Chairman.

The above resolutions adopted by the Hitchin Union Assessment Committee, 23d December 1862, and the clerk directed to forward copy of the same to the overseers of all the parishes in the union, calling their attention particularly to the 2d, 3d, 4th, and 5th resolutions.

Hertford.

Royston Union.

Royston Union.

The Assessment Committee think it right to transmit the following suggestions for the guidance of the Overseers in making out their Valuation Lists.

1. That the gross estimated rental be the rent at which each holding might reasonably be expected to let from year to year, free of (that is the tenant paying) all usual tenant's rates and taxes and tithe-commutation rentcharge, if any.

2. That the rateable value of lands, houses, and other buildings be ascertained by deducting from the gross estimated rental the probable average annual expenditure in repairs, insurance, and other incidental expenses which may be necessary to maintain them in a state to command such rent.

3. That in order to ascertain the rateable value, the general rule (subject to exceptions in particular cases) should be to make the following deductions from the gross estimated rental:—

For lands without buildings, on gross estimated rental	5 per cent.
For lands with farm-houses and buildings	10 per cent.
For houses and other buildings (except mills and factories) with garden and pleasure grounds, where the gross estimated rental amounts to 10*l.* and upwards	15 per cent.
For the like, where the gross estimated rental is less than 10*l.* and exceeds 6*l.*	20 per cent.
For the like, where the gross estimated rental is less than 6*l.*	30 per cent.
For mills and factories	25 per cent.

4. That in case of tithe rentcharge, the gross rental is to be estimated by deducting from the whole amount all tenant rates and taxes, and 5*l.* per cent. as an allowance for expenses of collection, &c.; and the rateable value should be ascertained by deducting from such gross rental the amount of tenths, and all other ecclesiastical dues and payments, insurance, and repairs of chancel (if any), and the stipend of any curate whose services are required in addition to, and not in substitution for those of the incumbent.

Ware Union.

Ware Union.

Resolutions passed by the above Committee at their Meeting, held on the 22d day of December 1862.

Resolved,—That it is the opinion of this Committee that the gross estimated rental for the purposes of the Schedule attached to the Union Assessment Act of 1862, is the rent at which such holding may reasonably be expected to let from year to year, free of (that is the tenant paying) all the usual tenants' rates and taxes, and tithe-commutation rentcharge (if any), and the landlord taking upon himself the costs of repairs and insurance.

That the following per-centages should be deducted from such gross estimated rental, in order to arrive at the net annual or rateable value, viz.:—

1. On lands (including woodlands) for the repairs of gates and fences	5 per cent.
2. On lands with dwelling houses and farm buildings	10 per cent.
3. On mansions and villas exceeding 50*l.* yearly rental, including offices, pleasure grounds, and gardens only, according to state of repairs and other circumstances	15 to 20 per cent.
4. On dwelling-houses with shops and offices, inns, and public houses, exceeding 10*l.* yearly rental, according to state of repairs and other circumstances	15 to 25 per cent.
5. On dwelling-houses and cottages under 10*l.* yearly rental, according to state of repairs and other circumstances	15 to 30 per cent.
6. On maltings, according to state of repairs, situation, and other circumstances	15 to 30 per cent.
7. On mills, according to state of repair, situation, and other circumstances	15 to 30 per cent.

That

Hertford.
Ware Union.

That it is also the opinion of this Committee, that gasworks, waterworks, canals, tithe rentcharges, telegraphs, &c., require special deductions, according to circumstances, and cannot be included in one general rule.

That a copy of the above resolutions be sent to the overseers of all parishes in this union.

Geo. Gisby,
Clerk to the Committee.

22d December 1862.

Welwyn Union.

WELWYN UNION.

Welwyn Union, 3d July 1863.

INSTRUCTIONS issued by the Assessment Committee to the Overseers of the several parishes.

1st. The gross estimated rental at which each holding might reasonably be expected to let from year to year, free of (that is the tenant paying) all usual tenants' rates and taxes, and tithe commutation rentcharges, if any.

2d. Occupations consisting of lands with dwelling-house and farm buildings, a deduction of 10*l.* per cent. should be made from the gross estimated rental for repairs and insurance.

3d. That on lands only (including woodlands), for the repairs of fences and gates, 5*l.* per cent. be deducted from the gross estimated rental.

That upon all mansions, houses, shops, and cottages, with gardens, offices, buildings, and pleasure grounds, held therewith, a deduction of 20*l.* per cent. from the gross estimated rental.

Alfred Hitchcock,
Clerk to the Assessment Committee.

Huntingdon.
St. Ives Union.

COUNTY OF HUNTINGDON.

ST. IVES UNION.

To the Overseers of the respective Parishes comprised in the St. Ives Union.

Dear Sirs, St. Ives, Hunts, 9 October 1863.

I AM directed by the guardians of the above union to inform you that a committee, in accordance with the provisions of the "Union Assessment Committee Act 1862," was appointed on the 1st instant, and to request that you will furnish them with the Valuation List for your parish, required by the statute, at your earliest convenience. By post I send you a copy of the above statute, edited by Mr. Fry, and beg to call your attention more particularly to the 14th, 15th, and 17th sections. You will be pleased to bear in mind that you are to return the accurate value of the various properties, and are not restricted to any existing valuation which you are empowered to revise.

I may add that I shall have pleasure in affording you any information.

E. A. Wallingford,
Clerk to the Committee.

P.S.—The necessary forms can be had of Mr. Hankin, bookseller, St. Ives.

Kent.

Bridge Union.

COUNTY OF KENT.

Bridge Union.

At a meeting of the Committee, held on the 12th February 1863, it was resolved, that in returning to the overseers the Valuation Lists of the several parishes of the union for revision, they be furnished with the following instructions and recommendations:

The column in the Valuation Lists for gross estimated rental must be filled up in strict compliance with the Union Assessment Act, viz.: the amounts at which the several properties would let from year to year, the tenants paying all usual tenant's rates, taxes, and tithe-commutation rentcharge (if any).

That the rateable value be the gross rental, after deducting the landlord's repairs, insurance, and any other outlay necessary to maintain the property in a condition to command such rent.

The Committee have adopted a scale, hereafter named, for deductions for repairs, which they think may be of assistance to the overseers, and which they recommend should be followed so far as is practicable; but this scale is not to be considered binding; each case must be decided upon its own merits.

The committee recommend that the farmhouse, buildings, gardens, &c., be assessed separately and distinct from the land; that a deduction of from 10 to 20 per cent. for repairs be made on account of farmhouses, buildings, &c., and an amount not exceeding 3 per cent. from the land.

The gross estimated rental to be arrived at in the manner previously set forth; each cottage or tenement with the name of the occupier to be separately assessed. The deduction for repairs to be from 5 to 25 per cent.

The Small Tenements Act does not extend to or have any effect on the Union Assessment Act.

The Committee recommend that in the rating of mansions, the offices, gardens, ornamental plantations, and pleasure grounds, should be assessed separate from the parks or other lands attached to the same.

The tithe rentcharge should be returned in the gross estimated column on the same principle as other property. The overseers will have to ascertain the amount of the increased commuted rentcharge for the current year, and besides the usual tenants' rates and taxes the owner of the tithe rentcharge is entitled to deductions for ecclesiastical dues for the salary of a curate, if employed to assist, and not as a substitute, for the incumbent; and also for a tenant's profit, loss, law expenses, and expenses of collection; for these latter items the Committee recommend a deduction not exceeding 12 per cent.

The mode of assessing tithe rentcharge is clearly and fully laid down in the circular of the Poor Law Board of the 9th May 1859, which can be seen on application to the clerk of the Assessment Committee.

The committee recommend a deduction for repairs on these lands not exceeding 2 per cent.

The machinery to be included with the buildings in the rating. The wear and tear of machinery being very considerable, a large deduction will on this account be necessary for repairs.

Thomas Hilton, Chairman.

Eastry Union.

Eastry Union.

That gross estimated rental is the rent at which the property may reasonably be expected to let from year to year, the tenant paying the usual tenants' rates and taxes and tithe-commutation rentcharge (if any).

That rateable value is the amount of the gross estimated rental, as above defined, after deducting therefrom the average annual expense of repairs and insurance, and any other expenses which may be necessary in order to keep the property in a state to command the rent.

That the annual value of property as determined by the Income Tax Commissioners for the purpose of Schedule A., or the actual rent where the property is let, may, as a general

Kent.

Eastry Union.

general rule, be considered as a test of the reasonable rent, for the purposes of the Parochial Assessment Act, but is not a conclusive test.

The existence of important exceptional circumstances must be determined by the Parochial Assessment Committees.

That the deductions from the gross etimated rental for repairs, insurance, and other expenses (if any), necessary to keep the property in a state fit to command the rent, may be made by way of per-centage on the gross estimated rental within the following limits:—

For land without buildings	-	-	from 1 to 5 per cent.
For farms, including house and buildings	-	-	from 5 to 15 per cent.
For houses	-	-	from 10 to 25 per cent.
For cottage property	-	-	from 15 to 35 per cent.
For mills	-	-	not exceeding 50 per cent.

The above is a copy of the instructions sent to the oversees of the parishes in the Eastry Union.

John Rigden, Clerk.

ELHAM UNION.

Elham Union.

Gentlemen, Board Room, Lyminge, 22 October 1862.

YOU are now called upon by the Assessment Committee to prepare a Valuation List for your parish. Practically, the course to be pursued by you, in making out the Valuation List, will be plain enough. Taking the latest poor rate as your guide, you will copy the required particulars into the first five columns of the Valuation List, revising and correcting them where necessary; you will then enter in the column for the "Gross Estimated Rental" the ordinary rack rent of the several properties, estimated on the assumption that the tenant pays the rates and taxes and tithe rentcharge, but not the repairs and insurance; and finally, you will copy into the last column of the form, the "Rateable Value" of the several properties, as it appears in the rate-book, if you consider it to be correct; but if not, you must revise it, and enter in the Valuation List the amount which after such revision may appear to you to be a true and just estimate of the full annual rateable value.

When you have carefully prepared the Valuation List, you are to add your signatures to it, at the same time affixing the date; and thereupon to deposit it in the place within the parish in which rate-books are deposited or kept. The Valuation List being thus duly deposited, you are to give public notice of it on the following Sunday, so that it may be inspected by those who are assessed or liable to be assessed. At the same time you are forthwith to send a copy of the list to the Board of Guardians, and at the end of fourteen days from the notice, to transmit the list itself to the Assessment Committee. These few observations (chiefly taken from observations on the Act 25 & 26 Vict. c. 103, by Danby P. Fry, Esq., of the Poor Law Board) will enable you to commence your duties in making out the Valuation List for your parish.

The Committee propose to meet at the workhouse on Wednesday, the 5th November, and on the 19th November, at eleven o'clock, when they will be ready to give you any further information in their power.

Robert Thompson,
Clerk to the Committee.

To the Overseers.

FAVERSHAM UNION.

Faversham Union.

Gentlemen, Faversham, 7 November 1862.

THE Assessment Committee of the Faversham Union, under the Act of the 25 & 26 Vict. c. 103, relating to Parochial Assessment, was appointed on Friday, the 12th September last, and unless some special order shall be made by the Committee relative to your making and depositing the Valuation List, the above Act requires you, within three calendar months after the appointment of such committee, to make out a list of all the rateable hereditaments in your parish, with the annual value thereof respectively, in so much of the form to the Schedule of the Act 6 & 7 Will. 4, c. 96, as is set out in the Schedule to the Act above-mentioned.

Unless you think that the last poor rate for your parish shows the full annual rateable valuable of the hereditaments, you should revise such valuation for the purpose of making up the Valuation List.

Kent.

Faversham Union.

When you have completed the list for your parish in the form, and, as required by the recent Statute, the list must be deposited in the place, in your parish, in which rate-books are deposited or kept, and a copy of such Valuation List forthwith delivered to the Board of Guardians of this Union. On the Sunday following the deposit of the list, you must give public notice thereof in the same manner as in the ease of the allowance of a poor rate, and permit persons to inspect and take copies or extracts from the Valuation List, as they are entitled to do and make of the poor rate.

I have, therefore, to solicit that you will, without delay, proceed to make out the "Valuation List" for your parish, and that the same may be completed in the proper form, signed and deposited by you, on or before the 11th Decem ber next, and also to solicit that you will, at the same time, deliver a copy of such Valuation List to the Board of Guardians of the Union.

At the expiration of fourteen days after you shall have deposited the Valuation List in your parish, you will please forward the same list to the Assessment Committee of this union.

To the Overseers.

W. Maile.

Gravesend and Milton Union.

GRAVESEND AND MILTON UNION.

Gentlemen, Gravesend, 8 December 1862.

THE Guardians of the Gravesend and Milton Union having received from Sir John Walsham, Poor Law Inspector, a statement as to proceedings under "The Union Assessment Committee Act, 1862," I am directed by the Union Assessment Committee to furnish you with a copy thereof, for your information and guidance in preparing the valuation of the rateable hereditaments in the Parish of Gravesend, as required by the said Act.

Fras. Southgate,

To the Overseers. Clerk to the Assessment Committee.

AT a Meeting of Chairmen and other Members of the Assessment Committees of the Norfolk Unions, held in Norwich on Saturday the 8th November 1862, it was resolved as follows:—

1. That gross estimated rental is the rent at which the property may reasonably be expected to let from year to year, the tenant paying the usual tenants' rates and taxes and tithe-commutation rentcharge (if any).

2. That rateable value is the amount of the gross estimated rental as above defined, after deducting therefrom the average annual expense of repairs and insurance, and any other expenses which may be necessary in order to keep the property in a state to command the rent.

3. That the annual value of property as determined by the Income Tax Commissioners for the purpose of Schedule A., or the actual rent when the property is let may, as a general rule, be considered as a test of the reasonable rent for the purposes of the Parochial Assessment Act, but is not a conclusive test.

4. The existence of important exceptional circumstance must be determined by the Parochial Assessment Committees.

5. That the deductions from the gross estimated rental for repairs, insurance, and other expenses (if any) necessary to keep the property in a state fit to command the rent, may be made by way of per-centage on the gross estimated rental within the following limits:—

For land without buildings - - - - - -	from 1 to 5 per cent.
For farms, including house and buildings - -	from 5 to 15 per cent.
For houses - - - - - - - - -	from 10 to 25 per cent.
For cottage property - - - - - -	ftom 15 to 35 per cent.
For mills - - - - - - - -	not exceeding 50 per cent.

Hollingbourn Union.

To the Overseers of the Poor of the of in the County of .

Take notice, that the Board of Guardians of the Union, in the count of in which the of is comprised, did at their meeting, held on the day of 186 , in pursuance of "The Union Assessment Committee Act, 1862," appoint an Assessment Committee for the said union, for the purposes of the said Act. Further take notice, that you the said overseers are required by the said Act, within three calendar months after the appointment of such Committee, to make a list of all the rateable hereditaments in the said parish, with the annual rateable value thereof respectively, in the form following, namely:—

Name of Occupier.	Name of Owner.	Description of Property.	Name or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

Further take notice, that unless you the said overseers shall think that the valuation last acted upon in the said parish, in assessing the rate for the relief of the poor, correctly shows the full annual rateable value of all such hereditaments, you are required by the said Act to revise such valuation.

Further take notice, that when such Valuation List shall have been made and signed by you, you are required by the said Act to deposit the same in the place in the said parish in which rate-books are deposited and kept, and forthwith to deliver a copy of the Valuation List so made and signed by you to the Board of Guardians of the said Union.

And further take notice, that you are required by the said Act to give public notice of the deposit of such list on the Sunday next following the deposit thereof, in the same manner as in the case of a poor rate allowed by the justices, and at the expiration of 14 days from the time of the notice given of the deposit of such list, transmit the same to the Assessment Committee of the said union.

By order of the Assessment Committee of the said union.

Dated this day of 186 .

Clerk to the Assessment Committee.

Maidstone Union.

At a Meeting of the Deputations from the various Assessment Committees in the County, held at the Sessions House, Maidstone, on Wednesday, 28th January 1863, the following Resolutions were passed:—

Resolved,—1. That in order to arrive at the rateable value, the deductions from the gross estimated rental be, as near as circumstances will admit, uniform throughout the county, as under:—

On wood lands	½ to 1 per cent.
On land only	not exceeding 2 per cent.
On farms with buildings	5 to 12 per cent.
On houses and cottages	10 to 25 per cent.

2. That for the purpose of arriving at the gross estimated rental of commutation rent-charge, from 3 to 7 per cent. be deducted from the annual value, to cover tenants' profits collections, losses, and legal charges.

3. That the assessment of mills, railways, factories, canals, brickyards, quarries, and other property not particularly noticed in the foregoing resolutions, must be left to the discretion and judgment of the several Assessment Committees.

Kent.

Maidstone Union.

To the Overseers of the Poor.

TAKE notice, that the Board of Guardians of the Maidstone Union, in the county of Kent, in which the parish of is comprised, did at their meeting, held on the 18th day of September 1862, in pursuance of "The Union Assessment Committee Act, 1862," appoint an Assessment Committee for the said union, for the purposes of the said Act.

Further take notice, that you the said overseers are required by the said Act, within three calendar months after the appointment of such committee, to make a list of all the rateable hereditaments in the said parish, with the annual rateable value thereof respectively, in the form following, namely :—

Name of Occupier.	Name of Owner.	Description of Property.	Name or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

Further take notice, that unless you the said overseers shall think that the valuation last acted upon in the said parish, in assessing the rate for the relief of the poor, correctly shows the full annual rateable value of all such hereditaments, you are required by the said Act to revise such valuation.

Further take notice, that when such Valuation List shall have been made and signed by you, you are required by the said Act to deposit the same in the place in the said parish in which ratebooks are deposited and kept, and forthwith to deliver a copy of the Valuation List so made and signed by you to the Board of Guardians of the said union.

And further take notice, that you are required by the said Act to give public notice of the deposit of such list on the Sunday next following the deposit thereof, in the same manner as in the case of a poor rate allowed by the justices, and at the expiration of 14 days from the time of the notice given of the deposit of such list, transmit the same to the Assessment Committee of the said union.

By order of the Assessment Committee of the said union,

W. N. Ottaway,
Clerk to the Assessment Committee.

18 October 1862.

Sevenoaks Union.

SEVENOAKS UNION.

Letter to Overseers.

Gentlemen, Sevenoaks, 4 February 1863.

I AM directed by the Assessment Committee for this union to forward to you a copy of the scale of deductions from the "gross estimated rental" which they have determined to adopt in estimating the "net annual value"; viz. :—

Woodland only, not exceeding 2½ per cent.

Land and buildings, with or without farmhouse, 5 to 12½ per cent.

Houses without land, 7½ to 15 per cent.

Cottages (not exceeding 6*l.* a year), 10 to 25 per cent.

Mills, not exceeding 30 per cent.

I may add that a resolution was passed by the Committee a short time since, to the effect that the annual value of property as determined by the Income Tax Commissioners for the purposes of Schedule (A.), or the actual rent, where the property is let, may, as a general rule, be considered a test of the reasonable rent, but not a conclusive test.

George F. Carnell,
Clerk to the Committee.

Isle of Thanet Union.

(No. 1.)

Circular to Overseers.

Gentlemen, 8 September 1862.

I am directed by the Board of Guardians to inform you, that under 25 & 26 Vict. c. 103, they have appointed an Assessment Committee for this union. The first meeting of the said Committee will be held in the Board-room, at noon, on Thursday next; and you will doubtless receive instructions from them for carrying into effect, as far as you are concerned, the abovenamed Act.

Edward Wootton, Clerk.

(No. 2.)

Circular to the Overseers of the several Parishes.

Parish of St. John, Margate, in the County of Kent.

To the Overseers of the Poor of the abovenamed Parish.

Notice is hereby given, that the Board of Guardians of the Isle of Thanet Union, having, at a meeting held on the 4th day of September 1862, appointed an assessment committee for the said union, in pursuance of the "Union Assessment Committee Act, 1862," you are hereby required by the said Act, within three calendar months after the appointment of such committee, to make a list of all the rateable hereditaments in the said parish, with the annual value thereof respectively, in the form set out in the schedule to the said Act, which is as follows:—

Valuation List for [*the Parish or Place for which the List is made*] in the County of .

Name of Occupier.	Name of Owner.	Description of Property.	Name or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

Signed this day of

A. B. } Overseers of the Poor of the
C. D. } Parish aforesaid.

And unless you think that the valuation last acted upon in assessing the rate for the relief of the poor correctly shows the full annual rateable value of all such hereditaments, you are required to revise such valuation:

And when the said list (which is to be styled "The Valuation List") has been duly made and signed by you, you are to deposit it in the place within the said parish in which ratebooks are deposited or kept, and to give public notice thereof, on the Sunday next following such deposit, in the same manner as in the case of a poor rate allowed by the justices; and whilst such list remains so deposited, all persons assessed or liable to be assessed to the relief of the poor of the said parish, will have the same right of inspecting and of demanding and taking copies of and extracts from such list, as in the case of a poor-rate allowed by the justices:

And you are also required, as soon as the said list has been made and signed, to deliver a copy thereof to the Board of Guardians of the abovenamed union; and further, at the expiration of fourteen days from the time of the notice of the deposit of such list, to transmit the list itself to the said Assessment Committee.

Signed , by order of the said Committee, this 30th day of October 1862,

Edward Wootton,
Clerk of the Committee.

N. B.—The requisite Forms for preparing the Valuation List I will forward you on your informing me about how many entries you have in your ratebook.

Kent.

Isle of Thanet Union.

The Overseers of Ramsgate.

Gentlemen, 7 February 1863.

I AM directed by the Assessment Committee of this union to inform you, in reply to your inquiry, that they are of opinion that the deductions from the gross estimated rental in your parish should range from 10 per cent. upwards.

Edward Wootton, Clerk.

The Churchwardens and Overseers of Monkton and St. Lawrence.

Gentlemen, 25 April 1863.

I AM directed by the Assessment Committee of this union to request you to be pleased to make out a new Valuation List for your parish; and I return the Guardians' copy of the same, as a guide. In inserting the gross estimated rental, the Committee desire me to state that both the tithes and also the taxes should be omitted therefrom, which it appears was not done in the old list. I am also to remind you that the new list, when made, must be deposited in the same manner as the former one, and on deposit a copy forwarded to the Board of Guardians.

Edward Wootton, Clerk.

Tonbridge Union.

TONBRIDGE UNION.

At a meeting of the Union Assessment Committee, held at the workhouse, on Friday the 16th January 1863, it was resolved—

That it appears to this Committee that the assessment under Schedule A. of the Property Tax would form the best general basis for the overseers to adopt for the Valuation Lists, making such particular revisions as may seem just and necessary.

It is desirable that the deductions from the gross estimated rental for repairs, insurance, and other expenses (if any), necessary to keep property in a state in which it will be fit to command rent, may be made by way of per-centage on the gross estimated rental within the following limits:—For land without buildings, from 1 to 5 per cent.; for farms (including houses and buildings), from 5 to 15 per cent; for houses, from 10 to 25 per cent.; and for cottage property, from 10 to 30 per cent.

That the clerk forward a copy of the above resolutions to the overseers of the several parishes, and express a hope, on the part of the Committee, that they will adopt this assessment, with a view of saving future difficulty and expense, and assisting this Committee in the ready execution of their labours.

COUNTY OF LANCASTER.

Lancaster.

Barton-upon-Irwell Union.

BARTON-UPON-IRWELL UNION.

Assessment Committee Meeting, held 19 January 1863.

EXTRACT from the Minutes of Proceedings (being Instructions issued by the Assessment Committee to the Overseers of the several Townships in the Union).

The clerk laid upon the table a copy of the resolutions adopted at a meeting of the chairmen and vice-chairmen of the Assessment Committees of the several unions in the County of Lancaster, containing a statement of the basis upon which, in their judgment, the gross estimated rental of property should be arrived at; and also of a scale of deductions to be made therefrom, before declaring the net annual value of property within the several unions as follows:

Resolved, 1. That "Gross Estimated Rental" is the rental at which property may reasonably be expected to let from year to year, the tenant paying the usual tenants' rates and taxes, and tithe-commutation rentcharge (if any).

2. That "Rateable Value" is the amount of gross estimated rental as above defined, after deducting therefrom the average annual expenses of repairs and insurance, with any other expenses which may be necessary in order to keep the property in a state to command such rent.

3. That the annual value of property as determined by the Income Tax Commissioners for the purpose of Schedule A., or the actual rent where the property is let, may, as a general rule, be considered a test of the reasonable rent for the purposes of the Parochial Assessment Act, but is not a conclusive test, and that the existence of important exceptional circumstances must be determined by Parochial Assessment Committees.

4. That

Lancaster.

Barton-upon-Irwell Union.

4. That deductions from the gross estimated rental for repairs, insurance, and other expenses to arrive at the rateable value, shall be as follows:—

Land	5 per cent.
Land with buildings	7½ „
Houses	15 „
Cottages under £. 6	20 „
Mills	25 „

Resolved, That the basis and scale laid down in the preceding resolutions be adopted by this Committee, and that the Valuation List be prepared in accordance therewith.

Resolved, That a copy of the preceding resolutions be forwarded to each of the overseers, with an intimation that this Committee, in adjusting the assessments in this Union, will act upon the basis and scale expressed in the preceding resolutions.

H. Whitworth,
Clerk to the Committee.

Burnley Union.

Burnley Union.

To the Overseers of the Poor of the of in the county of

Take notice, that the Board of Guardians of the Union, in the county of in which the of is comprised, did at their meeting, held on the day of 186 , in pursuance of "The Union Assessment Committee Act, 1862," appoint an Assessment Committee for the said Union, for the purposes of the said Act.

Further take notice, that you the said overseers are required by the said Act, within three calendar months after the appointment of such Committee, to make a list of all the rateable hereditaments in the said parish, with the annual rateable value thereof respectively, in the form following, namely:—

Name of Ocupier.	Name of Owner.	Description of Property.	Name or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

Further take notice, that unless you the said overseers shall think that the valuation last acted upon in the said parish, in assessing the rate for the relief of the poor, correctly shows the full annual rateable value of all such hereditaments, you are required by the said Act to revise such valuation.

Further take notice, that when such Valuation List shall have been made and signed by you, you are required by the said Act to deposit the same in the place in the said parish in which rate books are deposited and kept, and forthwith to deliver a copy of the Valuation List so made and signed by you to the Board of Guardians of the said Union.

And further take notice, that you are required by the said Act to give public notice of the deposit of such list on the Sunday next following the deposit thereof, in the same manner as in the case of a poor-rate allowed by the justices, and at the expiration of fourteen days from the time of the notice given of the deposit of such list, transmit the same to the Assessment Committee of the said Union.

By order of the Assessment Committee of the said Union,

John Tattersall,
Clerk to the Assessment Committee of the Union.

Chorlton Union.

Chorlton Union.

Chorlton Union Offices,
Grosvenor Square, Chorlton-upon-Medlock,
16 February 1863.

Sir,

I am directed by the Assessment Committee of this Union to inform you, that they have resolved to extend the time for making out the Valuation Lists, under the 25 & 26 Vict. c. 103, to the last day of April next, when they will expect to receive them.

 I am

Lancaster.
Chorlton Union.

I am also to inform you that the Committee is of opinion that "Gross Estimated Rental" is the rent at which property may be expected to let from year to year, the tenant paying the usual tenants' rates and taxes, and tithe-commutation rentcharge; and that "Rateable Value" is the amount which will remain, after deductions at the following rates have been made from the "Gross Estimated Rental," viz.:—

Land - - - - - - -	5 per cent.
Land with buildings - - -	7½ „
Houses - - - - - -	15 „
Cottages under 10*l.* - - -	20 „
Mills - - - - - -	25 „

I am further to inform you that the Committee has provided paper upon which the Valuation Lists may be made out, and that it may be obtained on application at these offices.

W. N. Edgill,
Clerk to the Assessment Committee.

Haslingden Union.

Haslingden Union.

Copy of Instructions issued by the Assessment Committee to the Overseers.

At a meeting of the Chairmen and Vice-chairmen of the Assessment Committees of the several unions within the County of Lancaster, appointed under "The Union Assessment Committee Act, 1862," holden at the Bull Hotel in Preston, in the said county, this 7th day of January 1863, convened by circular for the purpose of discussing and agreeing upon one general principle of arriving at the "Gross Estimated Rental" of property, and of a scale or rate of deductions which should be deemed desirable to arrive at the "Net Annual Value" of property within the several unions in the said county, in pursuance of the said Act, viz.:—

Resolved,—

1. That "Gross Estimated Rental" is the rent at which property may reasonably be expected to let from year to year, the tenant paying the usual tenants' rates and taxes, and tithe-commutation rentcharge (if any).

2. That "Rateable Value" is the amount of gross estimated rental as above defined, after deducting therefrom the average annual expenses of repairs and insurance, with any other expenses which may be necessary in order to keep the property in a state to command such rent.

3. That the annual value of property as determined by the Income Tax Commissioners for the purpose of Schedule A., or the actual rent where the property is let, may, as a general rule, be considered a test of the reasonable rent for the purposes of the Parochial Assessment Act, but it is not a conclusive test, and that the existence of important exceptional circumstances must be determined by Parochial Assessment Committees.

4. That deductions from the gross estimated rental for repairs, insurance, and other expenses, to arrive at the rateable value, shall be as follows:—

Land - - - - - - -	5 per cent.
Land with buildings - - -	7½ „
Houses - - - - - -	15 „
Cottages under 6*l.* - - -	20 „
Mills - - - - - -	25 „

Lancaster Union.

Lancaster Union.

Instructions issued from the Committee of the Board of Guardians to Overseers.

Sirs, Lancaster, 1 November 1862.

I am directed by the Assessment Committee appointed by the Guardians of the Lancaster Union, pursuant to the "Union Assessment Committee Act, 1862," to communicate to you the following suggestions for your guidance in discharging the important duties imposed upon you by that measure.

The intention of the Act is obviously to provide a ready and inexpensive method for levying parochial assessments upon one fair and equal standard. Some parishes may be rated altogether on too high, and others on too low a scale. Individual grievances also probably exist. To obtain a correct and uniform assessment, both for parishes generally and for occupiers individually, is a result much to be wished, and will, without doubt, receive your hearty co-operation.

Your

Lancaster.

Lancaster Union.

Your duty as overseers appears to be as follows:—

In case the parishioners in vestry have not appointed a place for the deposit of the parish ratebooks, a vestry should be immediately called for that purpose, and also for appointing some person or persons to have the custody of them.

You are required to make out, within three calendar months from this date, a Valuation List of all the rateable property in the parish, according to the form sent herewith. This list must be signed by you, and deposited in the place in which the ratebooks are directed to be kept.

A copy of the Valuation List must, at the same time, be delivered to me as clerk of the Board of Guardians; and public notice of the deposit of the Valuation List must be given on the Sunday following such deposit, in like manner as in the case of a poor-rate allowed by the justices.

All persons assessed, or liable to be assessed, have the right of inspecting and demanding, and taking copies of or extracts from, the Valuation List without the payment of any fee.

You are required to transmit the Valuation List to the Committee at the expiration of fourteen days after giving notice of its deposit, and you have the right, in common with other ratepayers, of inspecting and taking copies from the Valuation Lists of any of the other parishes within the union after they have been transmitted to the Committee. The object of this provision is to give you an opportunity of ascertaining if the Valuation Lists of the other parishes are made out on a scale uniform with your own.

If you think that your parish is aggrieved by the Valuation List of any other parish, you can, within 28 days after notice of the deposit as aforesaid, give the Committee and the Overseers of that parish notice in writing of your objection, setting out the grounds thereof. If the ground of objection is unfairness or incorrectness in the valuation of any property for which any particular person is liable to be rated, or the omission of such property from the Valuation List, it is requisite that you should also give notice in writing of the objection and of the grounds thereof to such other person.

The first Valuation List to be prepared by you will be taken from the last ratebook, if you are satisfied that it correctly shows the full annual value of the property within the parish, but if not, you will revise and correct such valuation before you sign or deposit it.

If the Committee are dissatisfied with the Valuation List deposited by you, they may, with the consent of the guardians, direct a valuation of the parish to be made by a professional surveyor, and if such valuation shall exceed by one-sixth the valuation delivered to the Committee by you in the Valuation List, the expenses of the new valuation will have to be paid by your parish.

There is nothing in the present Act to alter or interfere with the law previously existing, which defines the net annual value of the property rated to be the rent at which the same might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes, and tithe-commutation rentcharge (if any), and deducting therefrom the probable annual value of the repairs, insurance, and other expenses (if any), necessary to maintain them in a state to command such rent.

The gross estimated rental to be entered in the Schedule will be the estimated rent, free of the usual tenant's rates and taxes, and tithe-commutation rentcharge.

The Committee will hold meetings for hearing objections to the Valuation Lists, and will give notice of every such meeting 28 days before it is held, which notice must be published by you on the Sunday next after its receipt, in the manner already pointed out.

If the Committee make any alteration in the Valuation List, it will be again deposited for inspection. Notice will be given of such deposit, and the Committee will appoint a day, not less than seven nor more than 14 days from the re-deposit, for hearing objections to the list as allowed by them.

Ratepayers have still the power of appeal against a rate to the special or quarter sessions; and if any rate should be annulled hereafter on appeal, the Committee are required to alter the Valuation List in conformity with the decision of the session.

If you should consider that your parish is aggrieved by the Valuation List of any other parish in the Union, as approved by the Committee, you may, with the consent of the vestry, appeal against such list to the quarter session; but as the proceedings in such a case would be somewhat intricate, they should not be entered upon without competent legal advice.

When your Valuation List has been approved by the Committee, it will be delivered to you, and you must take care it is preserved in the place where the rate-books are kept.

After the Valuation List has been approved and delivered to you, every poor rate, and every rate required to be based on the poor rate, must be laid upon the annual rateable value of the property as it appears in such list.

In case of subsequent alteration in the annual value of any property, either by increase or diminution, alteration of buildings or otherwise, you are required to prepare a supplemental Valuation List of such property, which will have to be dealt with in the manner before pointed out respecting the annual Valuation List. Owners of tenements can compound for rates as heretofore.

The Committee may order the production of all parish books, plans, and papers for their guidance, and they are empowered to allow compensation for any returns, copies, or extracts,

Lancaster.
Lancaster Union.

extracts, or any valuation or Valuation List, or other act, matter, or thing made or done in pursuance of their order, and such expenses connected therewith as to them may seem just.

Disobedience to the orders of the Committee renders the offender liable to a penalty of 20*l.*

All notices or statements for the Committee may be left at my office or sent by post, addressed to the Committee there, or they may be delivered personally to me at my residence.

The foregoing remarks are intended as a concise explanation of those sections of the Act which are confined chiefly to the duties of overseers: but they necessarily convey very imperfectly the minute details of every step required to be taken by you. It will, however, devolve upon me, a clerk to the committee, to give you, as often as occasion may require, such direct assistance in the matter as lays in my power.

To the Overseers of the Poor. *J. Grant*, Clerk.

Leigh Union.

Leigh Union.

Instructions to Overseers in preparing Valuation Lists in Townships of the Leigh Union.

Resolved,—

1. That "Gross Estimated Rental" is the rent at which property may reasonably be expected to let from year to year, the tenant paying the usual tenant's rates and taxes, and tithe-commutation rentcharge (if any).

2. That "Rateable Value" is the amount of gross estimated rental as above defined, after deducting therefrom the average annual expenses of repairs and insurance, with any other expenses which may be necessary in order to keep the property in a state to command such rent.

3. That the annual value of property, as determined by the Income Tax Commissioners for the purpose of Schedule A., or the actual rent where the property is let, may, as a general rule, be considered a test of the reasonable rent for the purposes of the Parochial Assessment Act, but is not a conclusive test, and that the existence of important exceptional circumstances must be determined by Parochial Assessment Committees.

4. That deductions from the gross estimated rental for repairs, insurance, and other expenses, to arrive at the rateable value, shall be as follows:—

Land - - - - - - - -	5 per cent.
Land, with buildings - - - -	7½ „
Houses - - - - - -	15 „
Cottages under 6*l.* - - - -	20 „
Mills - - - - - - - -	25 „

Oldham Union.

Oldham Union Assessment Committee.

Copy of Minutes of Proceedings, 12 February 1863.

Resolved,—

That, in the opinion of this Committee, gross estimated rental is the rent at which property will let from year to year, the tenant paying all usual tenant's rates and taxes, and tithe-commutation rentcharge (if any).

That, when the valuations of the townships shall have been revised, the following shall be the deductions to be taken from the gross estimated rental in each of the several townships in the union, to form the rateable value, viz.:—From land, and stone quarries, five per cent., buildings of all descriptions, brick sheds, collieries, railways, telegraphs, waterworks, gasworks, and canals, except the Rochdale canals, 25 per cent.

Ordered,—That the following principle shall be acted upon by the valuers who may hereafter be appointed to compute the gross estimated rental of any class of property in any of the townships in this union, viz.:—

Land, houses, and cottages by actual rental for tenants, and for owners by valuation and assimilation. Land and buildings to be assessed separately, in lieu of "land and buildings" together.

Mills, 1st class, at 1 *s.* 9 *d.* per yard (including horse power), by outside measurement, non-fireproof; fireproof mills, 2 *s.* per yard; other mills, from 1 *s.* 9 *d.* to 1 *s.* 2 *d.* per yard.

Warehouses connected with mills, at 1 *s.* 3 *d.*, and other warehouses from 1 *s.* 4 *d.* per yard.

Machine shops at 1 *s.* 3 *d.* per yard, and horse power at 40 *s.* per horse, in addition.

Loom sheds at 1 *s.* 10 *d.* per yard.

Chimneys at 3 *s.* per yard, from the base.

Bleachworks as in buildings, at 1 *s.* 3 *d.* per yard, and 2 *l.* per acre extra upon the land. Stone quarries by actual rental; collieries on estimated rental, fixed at from

from 1-6th to 1-9th of selling price, according to quality and position of mine; railways by estimated rental per mile; telegraphs by estimated rental per mile; waterworks, gasworks and mains, and canals, by estimated outlay, at three per cent.; and brick manufactories charged at the rate of 7 *l.* per stool, and drying sheds, where artificial heat is used, in addition.

OLDHAM UNION.

Dear Sir, Union Offices, Oldham, 21 February 1863.

AT the last meeting of the Assessment Committee of this union, it was decided that the Valuation List of your township should be revised in accordance with the principle laid down at a previous meeting, a copy of which I enclose for your guidance.

The object the Committee has in view is to fix the gross estimated rental of all the property at its proper amount in accordance with the resolution contained in the enclosed extract, and to separate the land from buildings, and assess them separately where they are at present assessed together. The Committee has requested Mr. he being the representative of your township on the Committee to assist you in making the revision, being of opinion that he, in conjunction with yourself, will be so far personally conversant with the value of the property within your district as to be able, pretty fairly, to settle the Valuation List without the aid of a professional man, nevertheless, you will not be prevented from calling to your assistance the advice of any person who may be acquainted with the property in your locality, who may be so disposed to render any assistance gratuitously.

Where it is found necessary to make any alteration, the Committee request that it may be made in red ink. When the "Gross Estimated Rental" column is completed you will have little difficulty in fixing the rateable value, there being only two rates of per-centage, 5 and 25 per cent.

It is very important that the revision should be completed as soon as possible, and the Committee relies upon the completion of your list on or before the 4th of March next, when it will sit again to receive the lists as revised and corrected.

Kay Clegg, Clerk.

ORMSKIRK UNION. Ormskirk Union.

COPY of First Instructions to Overseers.

To the Churchwardens and Overseers of the Poor of the several Townships in the Ormskirk Union.

Gentlemen, Ormskirk, 31 October 1862.

AT a meeting of the Union Assessment Committee held this day, I have been directed to forward to you the following copy of a resolution:—

Resolved,—"That it be a recommendation to the churchwardens and overseers that the average deductions from the Gross Estimated Rental in respect of land be 5 per cent., and in respect of houses and buildings 15 per cent. on the average class of property."

You will observe that the Committee do not absolutely fix the per-centage to be deducted, because certain kinds of very old property which require a large annual sum to keep them in repair, &c., are entitled to have a larger per-centage deducted than new substantial property.

The above resolution will, I think, enable you to make such a fair deduction as the state of the property in each case may require, bearing in mind that on the average class of property the per-centage recommended by the Committee is 15 per cent. off buildings, and 5 per cent. off land.

Upon this point, I would further refer you to the third paragraph in my circular of 11th September.

William Parr.

COPY of Second Instructions to Overseers.

Deductions for Repairs, &c.—Pursuant to special circular, the resolutions passed at the meeting held at Preston on the 7th instant were considered, and it was resolved that the following deductions from the Gross Estimated Rental be made, in order to arrive at the rateable value:—

Cottages under 6 *l.* yearly rent	20 per cent.
Mills	25 „
Land	5 „
Houses, Buildings, and Gardens	15 „

William Parr,
Clerk to the Assessment Committee.

Lancaster.

Prescot Union.

Prescot Union.

No. 1.

Instructions to the Overseers of the Poor for the Parish of .

Sirs, Prescot Union, 24 November 1862.

I am directed by the Assessment Committee appointed by the Guardians of the Prescot Union, pursuant to "The Union Assessment Committee Act, 1862," to communicate to you the following suggestions for your guidance in discharging the important duties imposed upon you by that measure.

The intention of the Act is obviously to provide a ready and inexpensive method for levying parochial assessments upon one fair and equal standard. Some parishes may be rated altogether on too high, and others on too low a scale. Individual grievances also probably exist. To obtain a correct and uniform assessment, both for parishes generally and for occupiers individually, is a result much to be wished, and will, without doubt, receive your hearty co-operation.

Your duty as overseers appears to be as follows:—

In case the parishioners in vestry have not appointed a place for the deposit of the parish rate-books, a vestry should be immediately called for that purpose, and also for appointing some person or persons to have the custody of them.

You are required to make out, within three calendar months from this date, a Valuation List of all the rateable property in the parish according to the form sent herewith. This list must be signed by you, and deposited in the place in which the rate-books are directed to be kept.

A copy of the Valuation List must, at the same time, be delivered to me as clerk of the Board of Guardians; and public notice of the deposit of the Valuation List must be given on the Sunday following such deposit, in like manner as in the case of a poor rate allowed by the justices.

All persons assessed, or liable to be assessed, have the right of inspecting and demanding and taking copies of, or extracts from, the Valuation List, without the payment of any fee.

You are required to transmit the Valuation List to the Committee at the expiration of 14 days after giving notice of its deposit, and you have the right in common with other ratepayers of inspecting and taking copies from the Valuation Lists of any of the other parishes within the union after they have been transmitted to the Committee. The object of this provision is to give you an opportunity of ascertaining if the Valuation Lists of the other parishes are made out on a scale uniform with your own.

If you think that your parish is aggrieved by the Valuation List of any other parish, you can, within 28 days after notice of the deposit as aforesaid, give the Committee and the overseers of that parish notice in writing of your objection, setting out the grounds thereof. If the ground of objection is unfairness or incorrectness in the valuation of any property for which any particular person is liable to be rated, or the omission of such property from the Valuation List, it is requisite that you should also give notice in writing of the objection and of the grounds thereof to such other person.

The first Valuation List to be prepared by you will be taken from the last rate-book, if you are satisfied that it correctly shows the full annual rateable value of the property within the parish, but if not, you will revise and correct such valuation before you sign or deposit it.

If the Committee are dissatisfied with the Valuation List deposited by you, they may, with the consent of the guardians, direct a valuation of the parish to be made by a professional surveyor, and if such valuation shall exceed by one-sixth the valuation delivered to the Committee by you in the Valuation List, the expenses of the new valuation will have to be paid by your parish.

There is nothing in the present Act to alter or interfere with the law previously existing, which defines the net annual value of the property rated to be the rent at which the same might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes, and tithe-commutation rentcharge, if any, and deducting therefrom the probable annual value of the repairs, insurance, and other expenses, if any, necessary to maintain them in a state to command such rent.

The gross estimated rental to be entered in the Schedule will be the estimated rent, free of the usual tenant's rates and taxes, and tithe-commutation rentcharge.

The Committee will hold meetings for hearing objections to the Valuation Lists, and will give notice of every such meeting 28 days before it is held, which notice must be published by you on the Sunday next after its receipt, in the manner already pointed out.

If the Committee make any alteration in the Valuation List, it will be again deposited for inspection. Notice will be given of such deposit, and the Committee will appoint a day, not less than seven nor more than 14 days, from the re-deposit, for hearing objections to the list as allowed by them.

Ratepayers have still the power of appeal against a rate to the special or quarter sessions,

sessions, and if any rate should be annulled hereafter on appeal, the Committee are required to alter the Valuation List in conformity with the decision of the session.

If you should consider that your parish is aggrieved by the Valuation List of any other parish in the union, as approved by the Committee, you may, with the consent of the vestry, appeal against such list to the quarter session, but as the proceedings in such a case would be somewhat intricate, they should not be entered upon without competent legal advice.

When your Valuation List has been approved by the Committee it will be delivered to you, and you must take care it is preserved in the place where the rate-books are kept.

After the Valuation List has been approved and delivered to you, every poor rate, and every rate required to be based on the poor rate, must be laid upon the annual rateable value of the property as it appears in such list.

In case of subsequent alteration in the annual value of any property, either by increase or diminution, alteration of buildings or otherwise, you are required to prepare a supplemental Valuation List of such property, which will have to be dealt with in the manner before pointed out respecting the annual Valuation List. Owners of tenements can compound for rates as heretofore.

The Committee may order the production of all parish books, plans, and papers for their guidance, and they are empowered to allow compensation for any returns, copies, or extracts, or any valuation or Valuation List, or other act, matter, or thing made or done in pursuance of their order, and such expenses connected therewith as to them may seem just.

Disobedience to the orders of the Committee renders the offender liable to a penalty of 20 *l.*

All notices or statements for the Committee may be left at my office, or sent by post, addressed to the Committee there, or they may be delivered personally to me at my residence.

The foregoing remarks are intended as a concise explanation of those sections of the Act which are confined chiefly to the duties of overseers; but they necessarily convey very imperfectly the minute details of every step required to be taken by you It will, however, devolve upon me, as clerk to the Committee, to give you, as often as occasion may require, such direct assistance in the matter as lays in my power.

(signed) *Thomas Tyrer*, Clerk.

No. 2.

INSTRUCTIONS to the Overseers of the Poor of the Township of

Gentlemen, St. Helens, 15 January 1863.

REFERRING to a letter, dated 13th November last, forwarded to you by direction of the Assessment Committee of this Union, informing you of their appointment, and of your duties under the above recited Act, and amongst others, that within three months from that date, that is, before the 13th February next, you are required to deliver to the Committee a Valuation List of all the rateable property in your township, I am now directed by the Committee to communicate to you the following supplementary instructions for your guidance in the preparation of your Valuation List.

Copy resolutions adopted at a meeting of Representatives of Assessment Committees throughout the county of Lancaster, recently held at Preston:—

1. That "Gross Estimated Rental" is the rent at which property may reasonably be expected to let from year to year, the tenant paying the usual tenant's rates and taxes, and tithe-commutation rentcharge (if any):

2. That "Rateable Value" is the amount of gross estimated rental, as above defined, after deducting therefrom the average annual expenses of repairs and insurance, with any other expenses which may be necessary in order to keep the property in a state to command such rent.

3. That the annual value of property, as determined by the Income Tax Commissioners for the purpose of Schedule A., or the actual rent where the property is let, may, as a general rule, be considered a test of the reasonable rent for the purposes of the Parochial Assessment Act, but is not a conclusive test; and that the existence of important exceptional circumstances must be determined by Parochial Assessment Committees.

4. That deductions from the gross estimated rental for repairs, insurance, and other expenses, to arrive at the rateable value, shall be as follows:—

Land	5	per cent.
Land with buildings	7½	„
Houses	15	„
Cottages under 6 *l.*	20	„
Mills	25	„

Lancaster.
—
Prescot Union.

The Committee having approved and adopted the above resolutions, require you, in making out your Valuation List, to use the following scale of deductions from the "Gross Estimated Rental" to determine the "Rateable Value:"—

Land - - - - - - -	5 per cent.
Land with buildings - - - -	$7\frac{1}{2}$ „
Houses and buildings - - - -	15 „
Cottages under 6*l.* - - - -	20 „
Mills, works, and manufactories -	25 „

Railways.—No deduction. As it is understood that the present assessment of railways has been arrived at, the allowance for wear and tear, repairs, and all other expenses having been previously deducted, thus leaving the rateable value per mile.

Canals.—No deduction.

Coal Mines.—No deduction. Rateable value, sixpence per ton on the quantity raised. When the mine and works are not in the same township, the works must be assessed in the usual manner, and the coal according to the yield.

Gas and water-works.—25 per cent.

Pipes from such works.—No deduction.

Clay pits.—No deduction.

Quarries.—No deduction.

Note.—If a tenant by agreement with his landlord repairs at his own expense, the probable average annual cost of such repairs, must be added to the rent in filling up the "Gross Estimated Rental" column.

By direction of the Committee, I forward to you herewith a book of forms for your Valuation List, and also forms of notice to be used when the list is completed and deposited for inspection by the ratepayers.

The Committee hereby give you notice, that they will meet at the Commissioners' Board-room, St. Helens, on Thursday the 12th day of February next, at 10 o'clock in the forenoon, to revise the Valuation Lists, at which time and place you are required to produce the Valuation List of your township.

As it is very important that the revision of the Valuation Lists, and all proceedings connected therewith, should be completed before the expiration of your year of office, I am to urge your prompt attention to the matter. If, however, from any special circumstance you are unable to make out your Valuation List, and deliver it to the Committee on the day above named, I am instructed to state that the Committee will be prepared, by their order, to grant an extension of time on your application, should they consider the grounds of that application sufficient to justify them in doing so.

Thomas Tyrer,
Clerk to the Assessment Committee.

Preston Union.

PRESTON UNION.

Sir, Union Offices, 18 May 1863.

HEREWITH you will receive a copy of the circular on the "Union Assessment Committee Act, 1862," issued by the Poor Law Board. It is supplied to assist you in revising the existing valuation of the rateable property in your township, and in preparing the "Valuation List," required of you by the 14th section of the Act.

Should you be unable from any cause to ascertain the full annual rateable value of any property in the township, you had better apply without delay to the Committee, who are empowered by the 16th section to direct a revision of any existing valuation, in whole or in part, either by the overseers, or by some person appointed for the purpose, with the consent of the Board of Guardians.

The Committee trust, however, that you will do all in your power to complete a list, showing the full annual rateable value of all property in the township, before July 21st, without having recourse to the powers conferred on the Committee by the 16th section.

If you will communicate to the clerk the probable number of names to be inserted in your Valuation List, he will obtain for you suitable books.

To ascertain the gross estimated rental, you are required to estimate the rent at which all property liable to assessment (whether the same be occupied by the owner or let to a tenant) might reasonably be expected to let from year to year, free of—in other words, the tenant paying—all usual tenant's rates and taxes, and tithe-commutation rentcharge, if any. Consequently, when the owner compounds for the rates and taxes, you must deduct from the actual or estimated rent a sum equal to the amount of the "usual tenant's rates and taxes," which he is liable to pay, before you can arrive at the "gross estimated rental."

All rateable property, of whatever description, whether occupied or not, is to be included in the list; and in no case should even the rent paid, or the amount of assessment for the property-tax, be taken as a sure criterion, unless you are satisfied that one or other

other of these tests correctly represents the value, according to the rule laid down for estimating the gross rental. Lancaster.

For your guidance in ascertaining the rateable value, you are requested to take notice that the Assessment Committee have resolved to adopt the following scale of deductions from gross estimated rental,—for repairs, insurance, and other necessary expenses, as generally applicable to property of the several descriptions comprised within the union, viz.:— Preston Union.

1.	Land (without buildings), tithes, quarries, and the like - -	5 per cent.
2.	Land with farm buildings, waterworks, and the like - - -	7½ „
3.	Dwelling-houses (expect farmhouses), inns, shops, warehouses, and the like, exceeding 10 *l.* annual value - - - - -	15 „
4.	Houses of 10 *l.*, and under, annual value - - - - -	20 „
5.	Mills and manufactories, foundries, gasworks, and the like - -	25 „

It will save much trouble, hereafter, if you will adopt this scale in preparing your Valuation List, and adhere to it as closely as the condition of each property, and any exceptional circumstances attending it, will allow.

The clerk will at all times be willing to give you any information or assistance in his power; and you are recommended to apply to him, or to the Committee, in any difficulty; as it is desirable, in order to avoid unnecessary delay and expense, that the Valuation List of the overseers should be as correct as possible.

M. H. Dixon,
To the Overseer. Clerk to the Committee.

Letter to the Overseers, dated Preston Union, 18 May 1863.

[*See* similar Letter, dated 24 November 1862, under the head of the Prescot Union.]

Salford Union.

Union Offices, Eccles, New-road, Salford, 29 June 1863. Salford Union.

The following instructions have been issued for the insuring of a just and uniform system of valuation throughout the townships of the union:—

"That the following deductions be made from the 'gross value' to arrive at the 'net rateable value.'"

From land - - - - - - - - - -	5 per cent.
From dwelling-houses and out-buildings of above 10 *l.* yearly value - - - - - - - - - -	10 „
Ditto - ditto if under 10 *l.* yearly value - - - -	15 „
Land and buildings being mills and works assessed together -	One sixth.

Eben. Adamson,
Clerk to Assessment Committee.

Ulverstone Union.

Gentlemen, Ulverstone, 30 September 1862. Ulverstone Union.

I am requested by the Committee appointed by the Board of Guardians of this union, to carry into effect the "Union Assessment Committee Act, 1862," to forward for your information a copy of the said Act, and to draw your attention particularly to the 13th, 14th, 15th, 16th and 17th Sections; and in accordance with the 14th, to request that you will within three calendar months from the date of the appointment of the Committee, furnish them with a list of all the rateable property in your parish in a form given in the schedule to the Act; such list to be styled the Valuation List of your parish. The Committee was appointed on the 4th of September, and consequently I must particularly request that you will prepare and send in your new Valuation List on or before the 4th December next.

In preparing the list the Committee request your particular attention to the following remarks:—

1st. It appears to the Committee very desirable that a new valuation should be made, and that such new valuation should not be based upon the existing one.

2d. The "gross value" is to be the real value at the present time, and in making the estimate the actual rent may be taken into consideration; the rent, however, is not to form

Lancaster.

Ulverstone Union.

the absolute basis, but a distinction must be drawn between the rental and real value, and when they differ the real value must be adopted.

3d. Great care must be exercised in fixing the value of property occupied by the owner, especially residental property; and the Committee will feel obliged if you will draw their attention to any special circumstances affecting the value of this description of property.

4th. With regard to railways and public works, the Committee request that you will enter in the list the value which the owners or occupiers may return, as it will be necessary for the Committee to determine the real value of such property to revise these special cases; and to enable them to do so more effectually, you will please furnish them with any information you may possess respecting the real value of such property.

In conclusion, I beg to inform you that if you should require any additional information or assistance, the clerk to the Committee (Mr. J. S. Sykes) is instructed to render you every assistance and information in his power, and you will be pleased to address all letters to him, at the Board-room, Union Workhouse, Ulverstone.

H. W. Schneider,
Vice-Chairman.

The Overseers of the Poor.

Gentlemen, Ulverstone, 12 January 1863.

I AM directed by the Assessment Committee to inform you, that in accordance with a resolution passed unanimously at a meeting of the chairmen and vice-chairmen of the several Assessment Committees of the unions within the county, held on the 7th instant, at Preston, they have determined to withdraw the scale of deductions to be taken from the gross estimated rental forwarded to you on the 4th November last, and to substitute the following as passed at the meeting referred to, viz.:—

Land, 5 per cent.
Land, with buildings, 7½ per cent.
Houses, 15 per cent.
Cottages of 6 *l.* and under, 20 per cent.
Mills, 25 per cent.
Coppice Woods. In arriving at the gross estimated rental, 10 per cent. is to be allowed off the sales and 15 per cent. to arrive at the net rateable value.

The Committee, however, do not think it desirable that these alterations in the deductions in the rateable value should be made until after the final hearing of objections to the Valuation Lists, as they are anxious to avoid more alterations than are indispensably necessary.

John Soulby Sykes,
Clerk.

The Overseers of the Poor.

WARRINGTON UNION.

Resolved:—

Warrington Union.

1. That "gross estimated rental" is the rent at which property may reasonably be expected to let from year to year, the tenant paying the usual tenant's rates and taxes, and tithe-commutation rentcharge (if any).

2. That "rateable value" is the amount of gross estimated rental as above defined, after deducting therefrom the average annual expenses of repairs and insurance, with any other expenses which may be necessary in order to keep the property in a state to command such rent.

3. That the annual value of property as determined by the Income Tax Commissioners for the purpose of Schedule A., or the actual rent where the property is let may, as a general rule, be considered a test of the reasonable rent for the purposes of the Parochial Assessment Act, but is not a conclusive test, and that the existence of important exceptional circumstances must be determined by Parochial Assessment Committees.

4. That deductions from the gross estimated rental for repairs, insurance, and other expenses, to arrive at the rateable value shall be as follows:—

Land	5 per cent.
Land with buildings	7½ „
Houses	15 „
Cottages under 6 *l.*	20 „
Mills	25 „
Tithes	15 „

West Derby Union.

Gentlemen, 2, Elliot-street, Liverpool, 29 October 1862.

In forwarding to the overseers of the poor of the several townships of the West Derby Union the accompanying notice, I am directed by the Assessment Committee to apprise the said overseers that they are required, within three calendar months, "to make a list of all the rateable hereditaments of their township, with the annual value thereof respectively," and that "the gross estimated rental" for the purposes of this Act will be the rent at which the hereditaments might reasonably be expected to let from year to year, free of all usual tenants' rates and taxes.

The Committee will expect that, in making the usual deductions from the "gross rental" for necessary repairs and insurance, each township will adopt, for uniformity, one and the same basis; and, as some guide, they would recommend that 10 per cent. be deducted for such purposes in respect of buildings, and from land five per cent. The Committee further expect that all "small tenements" compounded for will be rated in one and the same manner in all the townships, the object being to obtain a fair and equal assessment throughout the union, in accordance with the Act.

It is quite evident, from the long period of time allowed to the overseers to make the required valuation, that a mere transcript of the existing ratebooks will not meet the end in view, but that the Legislature contemplated a full, fair, and *bonâ fide* return of the annual value of each property in the several townships.

The Committee therefore deem it necessary to warn the overseers that if any "Valuation List" shall not be thought by them "a uniform and correct valuation," they may direct that it shall "be revised, in whole or in part," or the Committee, with the consent of the Board of Guardians, may appoint a person to value the township; and if the valuation made by direction of the Committee shall exceed one-sixth the amount of that delivered to them by the overseers, the cost of such valuation so ordered will be charged upon the poor-rates of such township.

If the overseers meet with any difficulties in carrying out the provisions of the Act, they are recommended to apply to the clerk, who will render any assistance, and, if deemed necessary, will summon the Committee together.

When the Valuation List is ready it must be signed by the overseers, and deposited by them in the place in the township where the ratebooks are usually deposited or kept, and a copy thereof must also be forthwith delivered to the Board of Guardians. The overseers are required to give public notice of the deposit of such list, and all persons assessed, or liable to be assessed, have the right to inspect, and to demand and take copies or extracts therefrom. At the expiration of 14 days from the time of the notice given of the deposit of the Valuation List, the overseers must transmit the same to the Committee.

Persons who consider themselves aggrieved by the Valuation List may appeal to the committee within 28 days after the giving of the before-mentioned notice of deposit.

The overseers must bear in mind that the Valuation Lists will have to be delivered to me, as the clerk to the Assessment Committee, on or before the 5th day of February next; and any neglect or omission on their part will subject them to a penalty not exceeding 20*l.*, to be recovered in a summary way before two justices.

The dates above given extend to the utmost limit allowed by the statute; but it will be desirable, if not indispensable, that the Valuation Lists should be prepared and delivered previous to those dates, to enable the Committee to hear and determine any objections which may be made thereto, and finally to approve of the same, in order that the rates may be laid at the usual period of the year.

William Cleaver,
To the Overseers of the Poor. Clerk to the Assessment Committee.

P.S.—It may be observed that one important result which will arise from the operations of the Union Assessment Committee Act will be, that in future the contributions to the common fund of the union will be based upon the Valuation Lists, when approved by the said committee, in lieu of the present mode of estimating such expenditure according to the existing assessments to the county and borough rates.

Gentlemen, 2, Elliot-street, Liverpool, 24 January 1863.

I beg to inform you that the Assessment Committee for this Union, at a meeting held yesterday, unanimously agreed to adopt the resolutions passed at the meeting of the chairmen and vice-chairmen of the assessment committees of the several unions within the county of Lancaster, held at Preston on the 7th instant (a copy of which is enclosed herewith), save and except that with respect to the deduction to be made from the "gross estimated rental" for repairs, insurance, and other expenses, to arrive at the "rateable

Lancaster.

West Derby Union.

value:" in lieu of "cottages under 6 *l.*, 20 per cent.," the committee have resolved that in respect to cottages the annual rent of which shall not exceed 10 *l.*, 20 per cent. shall be deducted.

I am desired to request that the Valuation Lists for your township may be prepared in accordance with the resolutions referred to, with the exception herein named.

William Cleaver,
Clerk to the Assessment Committee.

Resolved,—1. That "gross estimated rental" is the rent at which property may reasonably be expected to let from year to year, the tenant paying the usual tenants' rates and taxes, and tithe-commutation rentcharge (if any).

2. That "rateable value" is the amount of gross estimated rental as above defined, after deducting therefrom the average annual expenses of repairs and insurance, with any other expenses which may be necessary in order to keep the property in a state to command such rent.

3. That the annual value of property as determined by the Income Tax Commissioners for the purposes of Schedule A., or the actual rent where the property is let, may, as a general rule, be considered a test of the reasonable rent for the purposes of the Parochial Assessment Act, but is not a conclusive test, and that the existence of important exceptional circumstances must be determined by parochial assessment committees.

4. That deductions from the gross estimated rental for repairs, insurance, and other expenses to arrive at the rateable value shall be as follows:—

Land	5 per cent.
Land with buildings	7½ „
Houses	15 „
Cottages under 6 *l.*	20 „
Mills	25 „

COUNTY OF LEICESTER.

Leicester.

Billesdon Union.

Billesdon Union.

Gentlemen, Welford-place, Leicester, 18 December 1862.

I TRUST the inclosed instructions, agreed upon by the Committee to-day, will assist you in adopting a uniform principle of rating.

By the Act, the Valuation Lists are to be made and sent in within three calendar months after the appointment of the committee. The committee was appointed on the 20th of November last; consequently the utmost limit, unless the time is enlarged, will be the 20th of February 1863. They will meet on the 12th of February next. It is therefore desirable that I should receive the Valuation Lists a week or two before the 12th of February, to facilitate their investigation by the Committee.

In case you should require any assistance or advice, I shall be happy to give it you.

Thos. Ingram,
Clerk to the Committee.

Gentlemen, Leicester, 2 February 1863.

I AM requested to recommend you to adopt the following scale of deductions, agreed upon at a meeting of deputations of committees of unions in the county, to be made from the gross estimated rental:—

Upon Land, including farm-buildings and farmhouses	10 per cent.
„ Houses	20 „
For collecting Tithe	5 „

Thos. Ingram,
To the Overseers. Clerk to the Billesdon Committee.

P. S.—The Valuation Lists should be sent in to me by Saturday the 7th instant.

Leicester.

Billesdon Union.

To the Overseers of the Poor.

THE following instructions were agreed upon by the Committee to-day, to guide you as to the principle of rating property in your parish:—

As to Gross Estimated Rental.

1. This should be the full rent paid by the tenant, and no deduction is to be made for rates, taxes, and tithe-commutation rentcharge, where paid by the tenant.

2. Where such rates, taxes, or tithe are paid in part, or wholly, by the landlord, then such payments are to be deducted.

3. As to mansions, with the gardens and pleasure-grounds attached, the overseers are to consider the rent the same would reasonably let at unfurnished.

Rateable Value.

The deductions from the gross estimated rental to cover repairs and insurance may be—

On Land - - - - - - - 10 per cent.
„ Houses - - - - - - 20 „

Dated this 18th December 1862.

By order of the Committee,

Thos. Ingram,
Clerk.

HINCKLEY UNION.

Hinckley Union.

To the Overseers of the Poor.

TAKE notice, that the Board of Guardians of the Hinckley Union, in the counties of Leicester and Warwick, in which the of is comprised, did at their meeting, held on the 2d day of October 1862, in pursuance of "The Union Assessment Committee Act, 1862," appoint an Assessment Committee for the said union, for the purposes of the said Act.

Further take notice, that you, the said overseers, are required by the said Act, within three calendar months after the appointment of such committee, to make a list of all the rateable hereditaments in the said parish, with the annual rateable value thereof respectively, in the form following, namely:—

Name of Occupier.	Name of Owner.	Description of Property.	Name or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

Further take notice, that unless you, the said overseers, shall think that the valuation last acted upon in the said parish, in assessing the rate for the relief of the poor, correctly shows the full annual rateable value of all such hereditaments, you are required by the said Act to revise such valuation.

Further take notice, that when such Valuation List shall have been made and signed by you, you are required by the said Act to deposit the same in the place in the said parish in which ratebooks are deposited and kept, and forthwith to deliver a copy of the valuation so made and signed by you to the Board of Guardians of the said union.

And further take notice, that you are required by the said Act to give public notice of the deposit of such list on the Sunday next following the deposit thereof, in the same manner as in the case of a poor-rate allowed by the justices, and at the expiration of 14 days from the time of the notice given of the deposit of such list, transmit the same to the Union Assessment Committee of the said union.

By order of the Union Assessment Committee of the said union,

Saml. Preston, Clerk.

Dated this 16th day of October 1862.

Leicester.

Hinckley Union.

To the Overseers of the Poor of the respective Parishes in the Hinckley Union, in the Counties of Leicester and Warwick.

THE Assessment Committee of this Union beg to call the attention of the overseers to the notice (accompanied by a copy of the Act) issued by them on the 16th day of October last.

As inquiries have since been made respecting the course of procedure to be adopted by the overseers in the preparation of the Valuation Lists, the Committee have deemed it advisable to give these further instructions.

See these suggestions under the head of the Louth Union Post.

The accompanying "Suggestions to Overseers," prepared by the clerk of the Louth Union, will, as it appears to the committee, materially assist those who have not yet prepared their Valuation Lists. A careful perusal of that document cannot fail to sufficiently inform the overseers of the duties cast upon them by the Legislature.

Referring the overseers to paragraph 12 of Mr. Wilson's "Suggestions," as to the mode of obtaining the "rateable value," for insertion in the last column of the list, the Committee inform the overseers that, to get at this rateable value, deductions from the gross estimated rental for the probable average annual cost of the repairs of the buildings, insurance, and other expenses (if any) necessary to maintain the property in a state to command the rent, may be made by way of percentage from the gross estimated rental as follows:—

For land, 10 per cent.; tiled and slated houses, 20 per cent.; thatched property, 25 per cent.

Therefore, the "Estimate" and "Deductions" mentioned in paragraph 12 of the "Suggestions" will, according to the nature of the property to be rated, be upon the per-centages hereinbefore stated.

The Committee also give the overseers notice that they have made an order enlarging the time for making and delivering the Valuation Lists to the 12th of January 1863. Before or by one o'clock in the afternoon of that day, such lists must be delivered to me at my office in Church-street, Hinckley; and any neglect or omission in this respect on the part of the overseers will subject them to a penalty not exceeding 20*l.*

The overseers will be required to produce their last rate-books and the valuations and surveys of their respective parishes; and the Committee recommend them to deliver their Valuation Lists to the clerk a few days before the 12th of January, and at the same time produce to him such rate-books, valuations, and surveys, in order to an examination thereof by him and the overseers.

To ensure uniformity in the form of Valuation List to be used, the Committee have determined to procure the forms for the whole of the parishes in the union, and the same can be obtained by applying to me, at the same time informing me the probable number of lines the list will occupy—that is, the same number as the lines required in making a poor-rate.

Saml. Preston,
Clerk to the Assessment Committee of the Union.

Dated this 29th day of December 1862.

Gentlemen, Leicester, 6 November 1862.

I AM directed by the committee to inform you that, having met and considered how best to secure uniformity in the Valuation Lists, which you are about to make, it has been determined, that the scale at present laid down in St. Margaret's parish, shall be the basis of arrangement for the other parishes in the union.

The 15th section of the Act provides—"that the gross estimated rental shall be the rent at which the hereditament might reasonably be expected to let from year to year, free of all usual tenants' rates and taxes, and tithe commutation rentcharge (if any);" in other words, the actual rent paid for the occupation. In the cases of small properties, however, this rent includes the rates which are usually paid by the landlord; and in all such cases, it will be necessary to fill up the column "Gross Estimated Rental" from that on the accompanying scale, numbered 1, in red ink, and the "Rateable Value" column from that marked No. 2.

Any further information you may require I shall be happy to supply, so far as I am able to do so, and I trust you will find no difficulty in completing your Valuation List by the time stated in the former notice.

To the Overseers of the Poor. Clerk to the Committee.

Leicester.

Leicester Union.

St. Margaret's Scale of Rating in Composition.

Rent per Week.	Rent per Year.	No. 1. Net Rental, One-eighth deducted.	No. 2. Rateable Value, One-fourth deducted.	Assessment in Composition, One-third deducted.	Rent per Week.	Rent per Year.	No. 1. Net Rental, One-fifth deducted.	No. 2. Rateable Value, One-fourth deducted.	Assessment in Composition, One-fourth deducted.
s. d.	*£. s. d.*	*£. s. d.*	*£. s. d.*	*£. s. d.*	*s. d.*	*£. s. d.*	*£. s. d.*	*£. s. d.*	*£. s. d.*
– 10	2 3 4	1 17 11	1 8 5	– 18 11	3 1	8 – 4	6 8 4	4 16 3	3 12 3
– 11	2 7 8	2 1 8	1 11 3	1 – 10	3 2	8 4 8	6 11 9	4 18 10	3 14 1
1 –	2 12 –	2 5 6	1 14 1	1 2 9	3 3	8 9 –	6 15 2	5 1 5	3 16 1
1 1	2 16 4	2 9 3	1 17 –	1 4 8	3 4	8 13 4	6 18 8	5 4 –	3 18 –
1 2	3 – 8	2 13 1	1 19 9	1 6 6	3 5	8 17 8	7 2 2	5 6 7	3 19 11
1 3	3 5 –	2 16 10	2 2 8	1 8 5	3 6	9 2 –	7 5 7	5 9 3	4 1 11
1 4	3 9 4	3 – 8	2 5 6	1 10 4	3 7	9 6 4	7 9 1	5 11 10	4 3 10
1 5	3 13 8	3 4 5	2 8 4	1 12 3	3 8	9 10 8	7 12 6	5 14 5	4 5 10
1 6	3 18 –	3 8 3	2 11 2	1 14 1	3 9	9 15 –	7 16 –	5 17 –	4 7 9
1 7	4 2 4	3 12 –	2 14 –	1 16 –	3 10	9 19 4	7 19 5	5 19 7	4 9 8
1 8	4 6 8	3 15 10	2 16 10	1 17 11					
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1 10	4 15 4	4 3 5	3 2 7	2 1 8	4 1	10 12 4	8 9 10	6 7 5	
1 11	4 19 8	4 7 2	3 5 5	2 3 7	4 2	10 16 8	8 13 4	6 10 –	
2 –	5 4 –	4 11 –	3 8 3	2 5 6	4 3	11 1 –	8 16 10	6 12 8	
2 1	5 8 4	4 14 9	3 11 1	2 7 5	4 4	11 5 4	9 – 3	6 15 2	
2 2	5 12 8	4 18 7	3 13 11	2 9 3	4 6	11 14 –	9 7 4	7 – 6	
2 3	5 17 –	5 2 4	3 16 9	2 11 2	4 8	12 2 8	9 14 2	7 5 8	
2 4	6 1 4	5 6 2	3 19 7	2 13 1	4 9	12 7 –	9 17 7	7 8 3	
2 5	6 5 8	5 10 –	4 2 6	2 15 –	5 –	13 – –	10 8 –	7 16 –	
2 6	6 10 –	5 13 9	4 5 4	2 16 10	5 3	13 13 –	10 18 5	8 3 9	
2 7	6 14 4	5 17 6	4 8 2	2 18 9	5 6	14 6 –	11 8 10	8 11 7	
2 8	6 18 8	6 1 4	4 11 –	3 – 8	6 –	15 12 –	12 9 7	9 7 3	
2 9	7 3 –	6 5 1	4 13 10	3 2 7					
2 10	7 7 4	6 8 11	4 16 8	3 4 5					
2 11	7 11 8	6 12 9	4 19 7	3 6 5					
3 –	7 16 –	6 16 6	5 2 4	3 8 3					

Loughborough Union.

Loughborough Union.

Instructions issued by the Committee of the Loughborough Board of Guardians (under the Union Assessment Committee Act, 1862) to the Overseers, for insuring a just and uniform System of Valuation throughout the Parishes in the Union.

Gentlemen, Loughborough, 25 November 1862.

I am directed to forward you two sets of forms for making the Valuation List for your parish, as required by the above Act. When made, one copy is to be sent to the Board of Guardians of this union and another deposited for inspection in your parish, in accordance with the instructions you have previously received; and although the time fixed for making the return will not expire until the 14th of January next, the Committee request that you will, if possible, send it in by the 20th of December next, as a special meeting of the Committee is appointed to be held on the 23d of that month. You will therefore see that, to enable you to do so, the list should be complete and deposited for inspection by the 6th of December.

With a view of assisting you in the performance of your duties, and of obtaining correct returns, I am directed to forward you the following extract from a letter received from the Poor Law Board:—

"The sum to be entered in the column headed 'Gross Estimated Rental' in the Valuation Lists will be the amount of the rent at which the property might be expected to let free of tenant's rates and taxes and tithe-commutation rentcharge, the tenant taking these burthens upon himself, so that the column will be filled up with figures expressing or approximating to the conventional or rackrent, on a tenancy from year to year.

"If this be done, the rateable value will be readily deduced from the gross estimated rental by deducting the costs of repairs and insurance, and the other expenses (if any) necessary to maintain the property in a state to command the same rent."

The Committee conceive that they cannot convey to you much more simple instructions with regard to forming the gross estimated rental than those stated by the Poor Law Board, and when once that has been ascertained the Committee think it would be advisable to have certain fixed percentages adopted throughout the union, for repairs, insurance, &c., in order to insure an uniform rateable value. They therefore recommend that in each case a deduction of 25 per cent., or 5 *s.* in the pound, be made upon ordinary house property, and of 15 *s.* per cent., or 3 *s.* in the pound, upon land; and where houses are let with farms, that only the 15 per cent. be deducted from the entire rental of the house and land.

From what has been stated you will observe that as a rule the gross estimated rental will be the actual rent paid; but no doubt instances will occur in your parish, as

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in many others, where, from one cause or another, the rent actually paid will not, in the opinion of the overseers, be the amount of the rent at which the property might be expected to let on a tenancy from year to year; and when you find such to be the case, you must use your own discretion, and estimate the gross rental in such a manner as to bring the particular property in question on an equality with other like property in your parish, so as to make the different assessments as fair and equal as can be done, that being one of the important objects of the statute which you are called upon to assist in carrying into effect.

The Overseers of the Poor. *John Coates*, Clerk.

After the overseers of the several parishes had sent in their Valuation Lists, made out in accordance with the foregoing instructions as regards the rateable value, a county meeting was held at Leicester, at which nearly all the chairmen of the different committees in the county attended, when it was resolved to recommend that one universal principle of deduction should be made throughout the county, to establish the rateable value from the gross estimated rentals, and that as a rule such deductions should be at the rate of 10 *l.* per cent. upon land and farmhouses, instead of 15 *l.*, and of 20 *l.* per cent. upon ordinary house property, instead of 25 *l.*, as at first recommended by this Committee.

The Committee, finding that other assessment committees were adopting the recommendation agreed to at the county meeting above referred to, resolved that the same be adopted in this union, and gave me instructions to make such alterations in the rateable values in the lists which had been received.

John Coates, Clerk.

Loughborough, 25 July 1863.

LETTER to the Overseers, dated Loughborough, 30th October 1862.

[*See* similar Letter, dated 24 November 1862, under the head of the PRESCOT UNION.]

Lutterworth Union.

LUTTERWORTH UNION.

MEMORANDUM to accompany Return to Poor Law Board.

THE first Committee instructed the overseers to make out the lists as nearly in accordance with the actual rent as they could, and the greater number were sent in on that principle. The present Committee have adopted a different plan, and only yesterday settled the amount per acre which each parish should be assessed upon throughout the union; this sum will have to be apportioned amongst the different occupiers, according to the value and quality of their respective holdings, so that it may be said there will be a fresh list required from every parish, except where they consider the return fair as between one and the other; and in these cases the Committee will increase or decrease the assessments (as the case may be) on a percentage system.

James Winn,
Lutterworth, 28 July 1863. Clerk to the Committee.

OBSERVATIONS, Suggestions and Instructions, settled by the Assessment Committee for the guidance of Overseers of the Poor in the preparation of the Valuation Lists, and the performance of their other duties under the Act.

THE object of the Legislature being to secure, as far and with as little expense as possible, a fair, correct and uniform valuation of the rateable property throughout the country, it cannot be too strongly impressed upon the overseers that it is of the highest importance they should use their utmost care and attention in the discharge of the various duties which the Act imposes upon them.

That

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That one uniform system of rating should be especially aimed at in each union will be made apparent, when the ratepayers are informed that by a recent enactment a considerable portion of the union expenditure, viz., the cost of the maintenance in lunatic asylums of lunatic paupers, the relief to that portion of the poor whose settlements are not in the parishes in which they reside, but who are rendered irremovable therefrom by recent legislative enactments; the salaries and rations of the union officers; the repairs of the union workhouse; and other items falling within the term "common charges," are in future to be apportioned amongst the various parishes, according to the respective annual value of the property therein, as ascertained under the provisions of the statute which the Union Assessment Committee is now engaged in carrying into effect.

From a calculation made by the Committee, the expense of the common fund so to be apportioned is estimated to be not less than 1,000 *l.* per annum, and which will rather be increased than otherwise, since the irremovable poor are likely to be more numerous, from the fact of the period for creating the status of irremovability being, by the last Act of Parliament relating to the subject, reduced from five years to three years, and residence within the union now conferring that status in the same manner as residence in a particular parish did under the former Acts.

With regard to the Valuation Lists which the overseers are required to make out, the Committee wish to observe that each field and distinct hereditament should, as far as can conveniently be done, be shown in the list; and in every case where a ratepayer occupies property under more than one landlord, each holding must be separately assessed.

With regard to the column in the Valuation List headed "Gross Estimated Rental," the Committee are advised that the following is the proper definition of that term; "the rent at which the hereditament might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes, and tithe-commutation rentcharge, if any." The amount to be placed in the column "Rateable Value," will be ascertained by deducting from the gross estimated rental the probable annual cost of the repairs, insurance and other expenses (if any), necessary to maintain the hereditaments in a state to command such rent. The definition of the term "Net Annual Value," is settled by the Act 6 & 7 William 4, c. 96, entitled "An Act to regulate Parochial Assessments;" and in the Schedule to that Act is called the "Rateable Value," the same as in the Union Assessment Committee Act.

In order to arrive at the gross estimated rental of the various hereditaments, the following observations are quoted from a legal authority upon the subject:—"When the occupier is a tenant and not the owner, it is easy to ascertain the value of that occupation by reference to the sum paid for it; but it is difficult to ascertain the value of the land when in the occupation of its owner; as, however, the value of all matters is ascertained by their exposure to sale in open market, so the value of the occupation of land may be determined by ascertaining the sum of money which has been given by, or may be expected to be obtained from, any person who would in the face of an open competition agree to take and pay for the occupation of this land."

From the foregoing observations, it is pretty clear that the rent is to be the criterion of the annual value. Rent to be fixed, not in all cases from any idea of what the land will produce, but the situation of the land is to be taken into consideration; thus, what is commonly termed "accommodation land" must be rated for what it will make as such; and in like manner, a house situated in a locality commanding a higher rent, must be rated accordingly.

With regard to the column "Rateable Value," the Committee are very desirous to carry out the views of the Legislature, and of arriving at a fair and equal valuation throughout the union; and seeing the great difficulty there is in coming to a satisfactory conclusion on this head, they are inclined to recommend that one uniform system of deductions from the gross rental for the probable annual cost of necessary repairs and insurance should be observed, and that such deductions should be upon the following scale:—

Deductions in respect of land only, 10 *l.* per cent. on the gross rental.
Deductions in respect of houses slated or tiled, 15 *l.* per cent.
Deductions in respect of houses which are thatched, 20 *l.* per cent.
All houses occupied with farms to have a separate value put upon them; but the farm-buildings are not to be included in such valuation.

The Committee trust that in most cases the overseers will be able to make out the Valuation Lists in such a manner as will render a paid valuer unnecessary; but if they should not be able to do so, they can apply to the Board of Guardians for the appointment of a paid valuer, for either the whole of the parish or such portion thereof as to the value of which they cannot agree.

Although the Act of Parliament casts upon the overseers of the poor the duty of making out the Valuation Lists, the Committee would recommend that in the performance of this duty the overseers should consult the principal ratepayers; and endeavour, as far as can consistently be done, to obtain all the information necessary for producing a fair and

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correct return as regards the value of all the assessable property in the parish. And if the ratepayers will act fairly and conscientiously in the business, the Committee trust that much trouble and expense may be saved to the ratepayers generally.

The Committee further trust that although the Act allows the overseers three months to make out the Valuation Lists, they will as soon as possible after the receipt of the instructions and forms, proceed to their share of the work, and forward the lists with as little delay as possible.

If any difficulty should present itself to any of the overseers, the Committee would recommend them to apply at once to the clerk.

Signed on behalf of the Committee,
J. P. Marriott, Chairman.

Countersigned, *James Driver*, Clerk to the Committee.

Gentlemen, Lutterworth, 18th December 1862.

THE Committee trusts you will forthwith commence with the preparation of the Valuation List for your parish, and suggests that the best course you can adopt will be to call a meeting of the ratepayers, and appoint a parochial committee to assist you.

The Committee desires me to call your attention to the following observations:—

As to Value of Property in your Parish generally.

The Committee is of opinion that the nearer you approach to the actual rent in each particular case, the more correct will be your list; since it is clear that however unfair it may apparently be, the rent appears to have been the leading principle which has guided the judges in all cases of dispute which have been submitted for their decision.

As to Tithe Commutation Rentcharge.

This must be distinctly rated to the tithe-owner; and as the amount varies from year to year with the price of corn, the Committee recommends that the amount be fixed on an average of the last three years. The tithe-owner is entitled to have deducted the amount of his rates, as well as to certain other deductions, such as remuneration to a receiver, and an estimate of probable losses and law expenses. The Committee recommends that after the rates have been deducted, a further reduction of 7 *l.* 10 *s.* per cent. should be made to cover all other contingent expenses; and the sum remaining will be the rateable value. Any exceptional case—such, for instance, as a considerable outlay in repairing the chancel, &c.—should be brought under the notice of the Committee.

As to Woods, Plantations, &c.

Land on which timber trees are grown, and which is used exclusively for that purpose, is not rateable. Land on which poles and saleable underwood, osiers, coppice, &c., are grown, is rateable. By saleable underwood must be understood such as is cut down and sold occasionally, although at distant intervals. The principle on which this must be rated is the sum per annum which a tenant might be willing to give for the spinny, &c. on a 21 years' lease, with power to cut down the poles, &c. whenever it would be proper to do so.

It is thought the deduction of 10 *l.* per cent. as for land, will be a fair one to make in respect of this description of property.

As to Wind Mills and Water Mills.

The percentage reduction for repairs will not apply to these; and it is considered best that in each case the occupier should be consulted, and an average of about seven years' expenses taken as the sum to be deducted for repairs.

The Committee desires me to remind you that the 23d January is the last day for sending in the Valuation Lists; and if you should be unable to complete yours within that time, it is advisable that you should apply to the Committee for an extension of time, to save you from the penalties imposed by the Act.

The Committee desires me to append illustrations of the mode to be adopted in arriving at the rateable value, which it is hoped will in some degree facilitate your labours.

James Driver, Clerk to the Committee.

To the Overseers of the Poor.

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The following illustrations are based upon the supposition of a farm rented at 200 *l.* per annum—viz., 15 *l.* for the dwelling-house, and 185 *l.* for the land, subject to a tithe-rent-charge of 20 *l.* per annum. In No. 1 the tenant pays the tithe in addition to his rent; in No. 2 the landlord pays the tithe:—

No. 1.	£.	s.	d.	£.	s.	d.
Rent of house	15	–	–			
Ditto of land	185	–	–			
				200	–	–
Deduct, for repairs and insurance, 15 *l.* per cent. on rent of house	2	5	–			
Ditto 10 *l.* per cent. on rent of land	18	10	–			
				20	15	–
Rateable value			£.	179	5	–

No. 2.	£.	s.	d.	£.	s.	d.
Rent	200	–	–			
Deduct tithe paid by landlord	20	–	–			
				180	–	–
Deduct 15 *l.* per cent. on rent of house	2	5	–			
Ditto 10 *l.* per cent. on rent of land	16	10	–			
				18	15	–
Rateable value			£.	161	5	–

Market Harborough Union.

(Suggestions to the Overseers.)

Market Harborough Union.

The main object of this Act is to secure a uniform system of rating throughout the country; and unless, therefore, the existing rate in your parish correctly shows the full annual rateable value of all the property in the parish, great care must be observed in revising it, so that no property whatever is omitted from the rate, and the full value assessed upon it in accordance with the directions of the Act.

The 14th and 15th sections of the Act provide that, "Subject to any order as hereinafter referred to which may be made by the Committee, the overseers of each parish in the union shall, within three calendar months after the appointment of such Committee, make a list of all the rateable hereditaments in such parish, with the annual value thereof respectively, in so much of the form shown in the schedule annexed to the Act 6 & 7 Will. 4, c. 96, as set out in the schedule to this Act; and unless such overseers think that the valuation then last acted upon in assessing the rate for the relief of the poor correctly shows the full annual rateable value of all such hereditaments, they shall revise such valuation; and such overseers shall sign every list so made by them as aforesaid, and such list shall be styled 'The Valuation List.'

"The gross estimated rental for the purpose of the schedule to this Act shall be the rent at which the hereditaments might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes, and tithe-commutation rentcharge, if any: Provided that nothing herein contained shall repeal or interfere with the provisions contained in the first section of the said Act (6 & 7 Will. 4, c. 96), defining the net annual value of the hereditaments to be rated."

With regard to the Valuation Lists which the overseers are required to make out, the Committee wish to observe that each field and distinct hereditament should, as far as can conveniently be done, be shown in the list; and in every case where a ratepayer occupies property under more than one landlord, each holding must be separately assessed.

With regard to the column in the Valuation List headed "Gross Estimated Rental," the Committee are advised that the following is the proper definition of that term: "The rent at which the hereditaments might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes and tithe-commutation rentcharge, if any."

With regard to the column "Rateable Value," the Committee are very desirous to carry out the views of the Legislature, and of arriving at a fair and equal valuation throughout the union; and seeing the great difficulty there is in coming to a satisfactory conclusion on this head, they are inclined to recommend that one uniform system of deductions from the gross rental for the probable annual cost of necessary repairs and insurance should be observed, and that such deductions should be upon the following scale:—

Deductions in respect of land only, 10 *l.* per cent on the gross rental.
Deductions in respect of houses slated or tiled, 15 *l.* per cent.
Deductions in respect of houses which are thatched, 20 *l.* per cent.
All houses occupied with farms to have a separate value put upon them; but the farm-buildings are not to be included in such valuation.

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—
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The Committee trust that in most cases the overseers will be able to make out the Valuation Lists in such a manner as will render a paid valuer unnecessary; but if they should not be able to do so, they can apply to the Board of Guardians for the appointment of a paid valuer, for either the whole of the parish or such portion thereof as to the value of which they cannot agree.

Although the Act of Parliament casts upon the overseers of the poor the duty of making but the Valuation Lists, the Committee would recommend that in the performance of this duty the overseers should consult the principal ratepayers; and endeavour, as far as can consistently be done, to obtain all the information necessary for producing a fair and correct return as regards the value of all the assessable property in the parish. And if the ratepayers will act fairly and conscientiously in the business, the Committee trust that much trouble and expense may be saved to the ratepayers generally.

The Committee further trust, that although the Act allows the overseers three months to make out the Valuation Lists, they will as soon as possible after the receipt of the instructions and forms proceed to their share of the work, and forward the lists with as little delay as possible.

If any difficulty should present itself to any of the overseers, the Committee would recommend them to apply at once to the clerk.

By order of the Committee,

Market Harborough, November, 1862. *Geo. H. Fisher*, Clerk.

COUNTY OF LINCOLN.

Lincoln.
—
Boston Union.

Boston Union.

Gentlemen, Boston, 8 October 1862.

I am directed by the Assessment Committee of this union to call your attention to the provisions of the "Union Assessment Committee Act, 1862," whereby the overseers of every parish are required, within three calendar months from the appointment of such Committee, to make a list of all the rateable hereditaments in such parish, together with the annual value thereof, according to the form set forth in the said Act, and such overseers are to sign the said list, which is to be styled "The Valuation List."

Form of Valuation List.

1. Name of Occupier.	2. Name of Owner.	3. Description of Property.	4. Name or Situation of Property.	5. Estimated Extent.	6. Gross Estimated Rental.	7. Rateable Value.
				A. R. P.	£. s. d.	£. s. d.

It will be observed that this form is identical with the first seven columns of the rate-book; in case, therefore, the overseers shall be of opinion that the poor-rate now in force correctly shows the full annual rateable value of the whole of the hereditaments, a transcript of that portion thereof will be all that is necessary.

In case, however, the overseers shall be of opinion that the present poor-rate does not accurately represent the annual value of the hereditaments, they must enter, in the column headed "Gross Estimated Rental," the annual value of each close of land or building, the occupier paying the usual tenant's rates and taxes chargeable thereon. Where, however, the property is let to a tenant, the rent will, in most cases, be taken to be the gross annual value, except where the overseers are of opinion that such rent does not correctly show the annual value thereof; and in such cases a reduction or increase (as the case may be) should be made, in order that an uniform value may exist throughout the parish.

To arrive at the net annual value (column 7), the following deductions must be made, viz.: Land tax, landlord's drainage tax, the average annual repairs and insurance, together with other expenses (if any) necessary to maintain the hereditaments in a state to command such rent.

When the Valuation List is completed, it must be signed by the overseers, and deposited with the rate-books of the parish, and a copy thereof forwarded to the Board of Guardians; and the Overseers must give public notice of the deposit of such list on the Sunday next following the deposit thereof, and shall, at the expiration of fourteen days from the time of such notice, transmit the said list to the Committee.

It

Lincoln.

Boston Union.

It is most desirable that the lists should be prepared as speedily as possible; and I am directed by the Committee to request that the Valuation List for your parish may be forwarded to me (at the latest) by the 20th November next.

The requisite forms for preparing the Valuation Lists may be procured by any bookseller from Messrs. Knight & Co., the publishers to the Poor Law Board.

To the Overseers of the Poor. *Henry Bates*, Clerk.

BOURN UNION.

Bourn Union.

Gentlemen, Bourn, 25 September 1862.

I AM directed by the Assessment Committee of this union, to request that you will, within three months (and as much sooner as convenient to you), prepare a list of all the rateable hereditaments in the parish of , in the form hereunder set forth.

And I have to inform you, that unless you should think that the valuation last acted upon by you in assessing the rate for the relief of the poor correctly shows the full annual value of all such hereditaments, you shall revise such valuation.

Every list so made must be signed by you, and styled "The Valuation List."

Such Valuation List, so made and signed by you, shall be deposited by you in the place where your ratebooks are deposited or kept, and a copy of such list shall be forthwith delivered to the Board of Guardians; and public notice (in the usual way) shall be given by you of the deposit of such list, on the Sunday next following such deposit—any ratepayer having the right to inspect and take copies of or extracts from such list.

At the expiration of 14 days from the time of the notice given of the deposit of such list, you are required to transmit a copy of such Valuation List as aforesaid, addressed to the above Committee at my office in Bourn.

To the Overseers of the Poor. Clerk to the Committee.

The VALUATION LIST for the Parish of , in the County of Lincoln.

Name of Occupier.	Name of Owner.	Description of Property.	Name or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

Signed the day of 186 .

} Overseers of the Poor of

The gross estimated rental shall be—

The rent at which the hereditaments might reasonably be expected to let from year to year, free from all usual tenant's rates and taxes, and tithe-commutation rentcharge (if any).

The rateable value will be readily deduced from the above, by deducting the average annual cost of repairs and insurance, and the other expenses (if any) necessary to maintain the property in a state to command the same rent.

Gentlemen, Bourn, 17 November 1862.

IN furtherance of the explanation contained in my circular letter of the 25th September last:—

The "Gross Estimated Rental" must be understood to mean—

The rent at which the property might be expected to let for, viz.:
The ordinary rackrent.

In arriving at this rental, you must NOT take into consideration—

Tenant's rates and taxes, (such as poor, church, or highway rates),
Tithe and tithe-commutation rentcharge,
Tenant's property tax, or
Land tax;

These are borne by the tenant.

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The "Rateable Value" is arrived at after deducting from the rack or ordinary rent,—

The average cost of repairs,
Insurance,
Drainage tax (where paid by landlord,—not land tax), and other expenses (if any), necessary to maintain the property in a state to command such rent.

To the Overseers of the Poor. Clerk to the Committee.

N. B.—In preparing the Valuation Lists, you will enter the gross rateable value of each holding only, and not the value of each field or separate parcel of property included in such holding.

Gentlemen, Board-room, Bourn, 1 December 1862.

Referring you to my previous circular letters hereon, I am directed to inform you that, in order to arrive at the "Rateable Value," the Committee recommend—

That you should deduct from the gross estimated rental—

Of land without farm-buildings and premises - - - -	5 per cent.
Of land, with farm-buildings and premises - - - -	10 „
Of houses and buildings - - - - - - - - -	15 „

and, in addition to the above, the drainage tax, where paid.

The three months expiring during the present month, when the Valuation Lists are to be sent in, the Committee have to urge upon your immediate attention the foregoing instructions, which they trust are sufficiently definite and conclusive with the others you have already received, to enable you to complete your lists forthwith.

To the Overseers of the Poor. *J. L. Bell*, Clerk.

Castor Union.

Castor Union.

Gentlemen, Castor, 12 January 1863.

I am directed by the Assessment Committee to inform you that, having examined several Valuation Lists, and finding them to vary considerably, they have deemed it requisite, to ensure uniformity in the assessments, to request that you will make out and return to me, on or before the 24th January instant, a Valuation List in accordance with the principles determined upon by the Committee. To enable you to do this, I am directed to give you the instructions following, viz.:—

That the "Gross Estimated Rental" is the rent at which the property may reasonably be expected to let for from year to year, the tenant paying the usual tenant's rates and taxes, and the tithe-commutation rentcharge, if any.

That the "Rateable Value" is the amount of the "gross estimated rental," above defined, after deducting therefrom the average annual expenses of repairs and insurance, with any other incidental expenses which may be necessary to keep the property in a state to command the rent.

The Committee have determined that the scale of deductions to be made from the "gross estimated rental," to arrive at the "rateable value," be as follows, viz.:—

Farms, with houses and buildings - -	5 *l.* per cent.
House property - - - - -	5 *l.* to 15 *l.* per cent.

Special cases to be taken into consideration and dealt with as they arise.

On the subject of rating the tithe-commutation rentcharge, I refer you to the extract from the circular of the Poor Law Board of the 9th May 1859, inserted in the accompanying suggestions, forwarded to you by direction of the Committee for your further guidance.

Your attention is particularly directed to the column in the Valuation List, headed "Estimated Extent:" it is essential that this information should be supplied.

To the Overseers of the Poor. *Joseph Heaford Daubney*,
Clerk to the Assessment Committee.

Gainsborough Union.

Gainsborough Union.

Gentlemen, Gainsborough, 29 September 1862.

I am directed to call the attention of the Overseers of the Poor to the provisions of "The Union Assessment Committee Act, 1862."

The sections of the Act which the Assessment Committee of this Union wish at present more particularly to bring under the notice of the overseers, are the 14th, 15th, 17th, and 18th, which are as follows:—

Section 14. The overseers of each parish in the union shall, within three calendar months after the appointment of such Committee, make a list of all the rateable hereditaments

hereditaments in such parish, with the annual value thereof respectively, in so much of the form shown in the Schedule annexed to the Act 6 & 7 Will. 4. c. 96, as is set out in the Schedule to this Act; and unless such overseers think that the valuation then last acted upon in assessing the rate for the relief of the poor correctly shows the full annual rateable value of all such hereditaments, they shall revise such valuation; and such overseers shall sign every list so made by them as aforesaid, and such list shall be styled "The Valuation List."

Section 15. The gross estimated rental for the purpose of the Schedule to this Act shall be the rent at which the hereditament might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes, and tithe-commutation rent-charge, if any: Provided that nothing herein contained shall repeal or interfere with the provisions contained in the 1st section of the said Act (6 & 7 Will. 4, c. 96), defining the net annual value of the hereditaments to be rated.

Section 17. The Valuation List for each parish, made and signed by the overseers, or delivered to them, as hereinbefore provided, shall be deposited by the overseers in the place in such parish in which rate-books are deposited or kept, and a copy of such Valuation List shall be forthwith delivered to the Board of Guardians; and the overseers shall give public notice of the deposit of such list on the Sunday next following the deposit of such list, and such notice shall be given in the same manner; and all persons assessed or liable to be assessed to the relief of the poor of such parish shall have the like right of inspecting, and of demanding and taking copies of and extracts from such list as in the case of a poor-rate allowed by the justices; and the overseers shall, at the expiration of 14 days from the time of the notice given of the deposit of such list, transmit the same to the Committee, and any overseer or other ratepayer within the union shall have the right of inspecting and taking copies of and extracts from any of the lists so transmitted.

Section 18. Any overseer or overseers of any parish in any union who shall have reason to think that such parish is aggrieved by the Valuation List of any parish within such union, or any person who may feel himself aggrieved by any Valuation List on the ground of unfairness or incorrectness in the valuation of any hereditaments included therein, or on the ground of the omission of any rateable hereditament from such list, may at any time after the deposit as aforesaid of such list, and before the expiration of 28 days after the notice of the deposit as aforesaid, give to the Committee and to the overseers a notice in writing of his objection, specifying the grounds thereof; and where the ground of any objection shall be unfairness or incorrectness in the valuation of any hereditament in respect of which any person, other than the person objecting, is liable to be rated, or the omission of such hereditament, also give notice in writing of such objection, and of the ground thereof, to such other person.

The overseers will observe that by Section 14, the Valuation Lists are to be prepared by the overseers of each parish within three calendar months from the time of the appointment of the Committee (the 16th September instant).

They are to be lists of all the rateable hereditaments in the parish, with the annual value thereof respectively, and, for the purpose, the overseers are to revise "the valuation of the parish last used in making the poor-rate, unless they think it correctly shows the full annual value of all such hereditaments;" and the lists are to be made in the form given in the schedule to the Act. When completed, the lists must be signed by the overseers, and a copy forthwith delivered to the Board of Guardians.

Deposit of Lists.—The original lists must be deposited in the place where the rate-books of the parish are kept, and the overseers are to give public notice of their being so deposited on the following Sunday. Any person assessed or liable to be assessed to the relief of the poor of such parish is to have the right of inspecting and obtaining extracts from and copies of the lists.

At the end of 14 days from the notice of the lists being deposited, the overseers are to send the lists to the Assessment Committee.

The 18th section provides for objections to Valuation Lists by the overseers of any other parish, or any person who may feel himself aggrieved.

A form of Valuation List, as given in the schedule to the Act, is sent herewith, and a sufficient number of forms will be supplied to the overseers, on their notifying to me the quantity they will require.

A form of notice to be affixed on the church doors of the lists having been deposited will also be furnished on application to me.

I shall, at any time, be glad to give my assistance to the overseers in explaining the provisions of the Act, or otherwise in relation thereto.

To the Overseers of the Poor.

Thos. H. Oldman,
Clerk to the Assessment Committee.

Lincoln.

Glanford Brigg Union.

GLANFORD BRIGG UNION.

To the Overseers of the Poor.

NOTICE is hereby given, that the Board of Guardians of the Union having, at a meeting held on the day of 186 , appointed an Assessment Committee for the said union, in pursuance of the "Union Assessment Committee Act, 1862," you are hereby required by the said Act, within three calendar months after the appointment of such Committee, to make a list of all the rateable hereditaments in the said parish (or township), with the annual value thereof respectively, in the form set out in the Schedule to the said Act, which is as follows:—

VALUATION LIST for [*the Parish or Place for which the List is made*], in the County of

Name of Occupier.	Name of Owner.	Description of Property.	Name or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

Signed this day of

A. B. } Overseers of the Poor of the
C. D. } Parish aforesaid.

And unless you think that the valuation last acted upon in assessing the rate for the relief of the poor correctly shows the full annual rateable value of all such hereditaments, you are required to revise such valuation:

And when the said list (which is to be styled "The Valuation List") has been duly made and signed by you, you are to deposit it in the place within the said parish (*or* township) in which rate-books are deposited or kept, and to give public notice thereof, on the Sunday next following such deposit, in the same manner as in the case of a poor-rate allowed by the justices; and while such list remains so deposited, all persons assessed or liable to be assessed to the relief of the poor of the said parish (*or* township) will have the same right of inspecting and of demanding and taking copies of and extracts from such list, as in the case of a poor-rate allowed by the justices:

And you are also required, as soon as the said list has been made and signed, to deliver a copy thereof to the Board of Guardians of the abovenamed union; and further, at the expiration of 14 days from the time of the notice of the deposit of such list, to transmit the list itself to the said Assessment Committee.

Signed, by order of the said Committee, this day of 186 .
, Clerk of the Committee.

Note.—The "Gross Estimated Rental" required to be stated in the Schedule to the Valuation List, is the rent at which the property might reasonably be expected to let from year to year, the tenant paying all usual tenant's rates and taxes, and tithe-commutation rentcharge, if any; and the "Rateable Value," also required to be stated, is the same rent, after deducting therefrom the probable average annual cost of the repairs, insurance, and other expenses (if any), necessary to maintain the property in a state to command such rent.

N. B.—The requisite forms for preparing the Valuation List may be obtained, in books or quires, on application to me, at .

Gentlemen, Brigg, 23 December 1862.

I AM desired by the Assessment Committee of this union to communicate, for your information, the views of the Committee with regard to the deductions to be made in fixing the rateable value of property throughout the union. I am directed to intimate that the rules for making such deductions herein laid down will be taken by the Committee as their guide in dealing with the Valuation Lists brought before them, and to urge, therefore, upon the overseers of every parish a compliance with such rules, as a means of avoiding trouble to themselves as well as to the Committee, and probably of preventing the necessity of returning the Valuation List to the overseers for alteration.

If there be any exceptional cases to which the rules may not be wholly applicable, these will be dealt with by the Committee when they present themselves.

Before

Lincoln.

Glanford Brigg Union.

Before stating the Rules alluded to, the Committee deem it desirable that your attention be again directed to their definition of the terms "Gross Estimated Rental" and "Rateable Value," as they will require all the Valuation Lists to be prepared on the principle of that definition. A strict compliance with its terms will save trouble to all parties, and may prevent the necessity of requiring a valuation of the parish by a professional valuer. The definition is, therefore, again stated for your guidance.

> The "gross estimated rental" required to be stated in the Schedule to the Valuation List, is the rent at which the property might reasonably be expected to let from year to year, the tenant paying all usual tenant's rates and taxes, and tithe-commutation rentcharge, if any; and the "rateable value," also required to be stated, is the same rent, after deducting therefrom the probable average annual cost of the repairs, insurance, and other expenses (if any) necessary to maintain the property in a state to command such rent.

With regard to the deductions, it must be especially borne in mind that they are to be made in respect of such repairs only as the landlord, not the tenant, is liable to, and for insurance by the landlord and for other expenses, if any (as, for instance, for drainage or embankments), which the landlord may incur for the purpose of keeping the property in a proper condition to command the rent.

The general scale of deductions in respect of repairs and insurance which the Committee will sanction is as follows:—

> 1st. In respect of lands with buildings thereon, 3 *l.* per cent. upon the gross estimated rental, ascertained as above mentioned.
> 2d. In respect of houses and other buildings, 10 *l.* per cent. upon the gross estimated rental, ascertained as before mentioned.

The general rule for ascertaining the rateable value of the tithe-commutation rentcharge, subject to variation in exceptional cases, will be according to the following example:

	£. s. d.	£. s. d.
Value of rentcharge, according to the last average, say - - -		100 – –
Deduct the rates actually charged thereon, which are estimated for this example at - - -	7 – –	
,, Costs of collection, and for losses, and cost of legal process, 7½ per cent. - - - -	7 10 –	
,, Proportionate charge for ecclesiastical dues and fees, and an average sum for the annual cost of repairing the chancel, estimated for this example at - - - - - - -	1 – –	
,, Tenant's profit, 5 per cent. - - - -	5 – –	
		20 10 –
N.B.—The tenant's profit may be a deduction whether the rentcharge is actually let to a tenant or not.		
Rateable Value - - - £.		79 10 –

The Committee beg to impress upon you the importance of an early attention to the preparation of the Valuation List. It is desirable that every list be signed and deposited for inspection, and notice of the deposit given, as directed in the circular already addressed to you, and a copy thereof delivered to the Board of Guardians, not later than Thursday the 22d of January next, and that the original list, after having been deposited 14 days, should be transmitted to the Committee prior to Thursday the 12th of February next.

The Committee will hold meetings at the Board-room of the Workhouse, at 11 o'clock in the forenoon, on Thursday January 15th and February 12th, at which meetings they will be prepared to give all the information and advice in their power to such persons as may apply to them.

John Hett,
Clerk to the Committee.

To the Overseers of the Poor.

Gentlemen, Brigg, 25 May 1863.

I AM directed by the Union Assessment Committee to return to you, for revision, a copy of the Valuation List of the rateable property in your parish, which has been under the consideration of the Committee.

With respect to the farms in your parish, the Committee have fixed the average annual value of the whole of the lands comprised in such farms, with the farmhouses and farm-buildings thereon, at per acre.

Lincoln.

Glanford Brigg Union.

The total sum which such acreage value will represent is to be spread over the farms by you, according to the relative annual values of the several farms, and will thus show the "gross estimated rentals" of the farms.

The Committee exclude from the term "farms" all cottages (whether standing upon farms or not), all houses and buildings (except farmhouses and farm-buildings upon farms), and also all holdings of land not exceeding 20 acres; which properties, as well as all other rateable properties not here enumerated, are to be separately valued, at sums bearing a fair proportion to the values put upon the farms, and these sums will show the "gross estimated rentals" of such properties.

The extent of land in your parish, to which (as farms) the above annual acreage value is to apply, is fixed by the Committee at . . . subject to a deduction from that quantity of the aggregate extent of land included in the properties which do not come under the term "farms," as above defined.

The Committee have ascertained the acreage of your parish, so far as practicable, from the particulars furnished; but they require further information from you on that point.

The Committee recommend the overseers to ask the assistance of a committee of ratepayers, in apportioning amongst the farms the aggregate sums which represent the acreage value of the farms taken collectively, and also in valuing the remainder of the rateable property in the parish.

With regard to the deductions to be made from the "gross estimated rental" for the purpose of determining the "rateable value," the Committee have fixed the scale as follows:—

1st. In respect of lands with buildings thereon, 3 *l.* per cent. upon the gross estimated rental of all the lands occupied with the buildings.

N. B.—In respect of lands without buildings, no deduction is to be made.

2d. In respect of houses and other ordinary buildings, 10 *l.* per cent. upon the gross estimated rental.

3d. In respect of mills, brickyards, foundries, gasworks, and other similar properties, 20 *l.* per cent.

4th. In respect of lands in the Ancholme Level, the unredeemed acre tax, if paid by landlord.

5th. In respect of the same lands, 10 *d.* per acre to cover extra assessments.

6th. Public drainage and embankment rates, if paid by landlord.

7th. In respect of tithe-commutation rentcharge, calculated according to the last average:

A. The amount of parochial rates actually charged thereon.
B. A proportionate charge for ecclesiastical dues and fees, and an average sum for repairs of the chancel.
C. For costs of collection, tenant's profits, &c., 12 *l.* 10 *s.* per cent.

N. B.—You will be required to produce to the Committee a statement showing, in detail, the deductions made by you in every case, except under the first and second heads.

If you require any further explanations, I shall be glad to give them.

You are requested to give immediate attention to the revision of the list, and to return it to me, with a fair copy, and also particulars of the deductions made, and further information as to the extent of land in your parish, on or before Thursday the 25th day of June next.

To the Overseers of the Poor. Clerk to the Assessment Committee.

Grantham Union.

GRANTHAM UNION.

To the Overseers of the Poor.

Grantham, 24 November 1862.

I AM directed by the Assessment Committee of this union to inform you, that with a view of maintaining uniformity and equality as regards the assessment of all the property in this union, your attention is directed to the following instructions for your guidance in the preparation of the Valuation List of your parish:—

First.—With regard to the gross estimated rental, the Committee direct your attention to the words of the Act in question, which are: "The gross estimated rental for the purpose of the Schedule to this Act, shall be the rent at which the hereditament might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes, and tithe-commutation rentcharge, if any." The Committee think that, as a general rule, the rent actually paid by the tenant will be a proper guide as to the "gross estimated rental;" but this principle will not necessarily apply in all cases. Where the tenant is owner as well as occupier, you must return such an estimated rental as you may think fair and just.

Secondly.—

Lincoln.

Grantham Union.

Secondly.—With regard to the "rateable value," the Committee recommend that a deduction should be made of one-sixth on houses, and one-twelfth on land and farm-buildings, pursuant to the provisions of the Act 6th and 7th William IV. c. 96, as set forth in the following schedule:—

Name of Occupier.	Name of Owner.	Description of Property Rated.	Name or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.
				A. R. P.	£. s. d.	£. s. d.
James Smith -	John Green -	Land and Buildings	Whiteacre Farm -	40 0 0	60 – –	55 – –
Ditto - -	ditto - -	House and Garden -	In West Street -	0 1 0	30 – –	25 – –
Ditto - -	ditto - -	House - - -	In Brick Lane -	- -	1 10 –	1 5 –

It is strongly recommended that you should call to your aid a committee of your parishioners to advise and consult together; and you will be materially assisted in your labours by inspecting or obtaining a return of the Property Tax Assessment, under Schedule A, which you are authorised by law to demand of the assessor or collector of your parish.

It is most desirable that the Valuation Lists should be prepared as speedily as possible; and I am instructed by the Committee to request that the one for your parish, when signed by you, may be deposited, as required by Clause 17 of the Act, on or before Saturday the 13th day of December next, and transmitted to me on behalf of the Committee on Monday the 29th of that month. As soon as the Valuation List has been deposited as above mentioned, you must take care and forward me a copy thereof on behalf of the Guardians.

Should any question of doubt or difficulty arise in preparing the list, I shall at all times be ready to give such advice as it may be in my power to afford to those who apply for it.

By order of the Committee,

Wm. G. Wagstaffe, Clerk.

Horncastle Union.

Horncastle Union.

Letter to the Overseers of the Poor.

[*See* similar Letter, dated 24 November 1862, under the head of the Prescot Union.]

Lincoln Union.

Lincoln Union.

Lincoln, 5 November 1862.

I am directed by the Assessment Committee of this Union to advert to the circular letter of the 14th October ultimo, issued to you on the subject of the "Union Assessment Committee Act," and to state that, with a view of maintaining uniformity and equality as regards the assessment of all the property in this union, your attention is directed to the following instructions for your guidance in the preparation of the Valuation List.

The course to be pursued by you will be to take the latest poor-rate as your guide, and to copy the required particulars into the first five columns of the Valuation List, revising and correcting them where necessary. The list must comprise all the rateable hereditaments in the parish, including the tithe rentcharge; so that if there be rateable hereditaments not actually rated in the latest poor-rate, they should, nevertheless, be included in the Valuation List. You will then enter in the column for the "Gross Estimated Rental" the amount of the rent at which the property might reasonably be expected to let for, free from all usual tenant's rates and taxes and tithe-commutation rentcharge, if any. It will then be necessary for you to determine the "rateable value," and for this purpose the Committee recommend a deduction to be made from the amount of the previous column of 10*l.* per cent. in respect of agricultural land and buildings, and 20*l.* per cent. in respect of house and tenement property, to cover the repairs and insurance, and other expenses necessary to maintain the property in a state to command the same rent. It is strongly recommended that you should call to your aid a committee of your parishioners to advise and consult together, and you will be materially assisted in your labours by inspecting or obtaining a return of the Property Tax Assessment under Schedule A, which you are authorised by law to demand of the assessor or collector of your parish.

The Committee request that you will immediately proceed with the preparation of the list, so that they may be in possession of it as early as possible. Should any delay take place on your part, or should the value of the property not be correctly set forth, the Committee will be obliged to intervene, and employ a proper valuer, with such compensation as may be considered just, which will be charged to your parish.

Lincoln.

Lincoln Union.

The books and forms of Valuation Lists may be procured of Messrs. Brooke, printers, Lincoln, and I beg to enclose for your information a copy of the "Union Assessment Committee Act."

Should any question of doubt or difficulty arise in preparing the list, the Committee will at all times be ready to give such advice as it may be in their power to afford to those who apply for it.

J. W. Danby, Clerk to the Committee.

To the Overseers of the Poor.

To the Overseers of the Poor.

NOTICE is hereby given, that the Board of Guardians of the Union having, at a meeting held on the day of 186 , appointed an Assessment Committee for the said union, in pursuance of the "Union Assessment Committee Act, 1862," you are hereby required by the said Act, within three calendar months after the appointment of such Committee, to make a list of all the rateable hereditaments in the said parish [*or* township], with the annual value thereof respectively, in the form set out in the Schedule to the said Act, which is as follows:—

VALUATION LIST for [*the Parish or Place for which the List is made*], in the County of .

Name of Occupier.	Name of Owner.	Description of Property.	Name or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

Signed this day of

A. B. } Overseers of the Poor of the
C. D. } Parish aforesaid.

And unless you think that the valuation last acted upon in assessing the rate for the relief of the poor correctly shows the full annual rateable value of all such hereditaments, you are required to revise such valuation:

And when the said list (which is to be styled "The Valuation List") has been duly made and signed by you, you are to deposit it in the place within the said parish [*or* township] in which rate-books are deposited or kept, and to give public notice thereof, on the Sunday next following such deposit, in the same manner as in the case of a poor-rate allowed by the Justices; and whilst such list remains so deposited, all persons assessed or liable to be assessed to the relief of the poor of the said parish [*or* township] will have the same right of inspecting and of demanding and taking copies of and extracts from such list, as in the case of a poor-rate allowed by the Justices:

And you are also required, as soon as the said list has been made and signed, to deliver a copy thereof to the Board of Guardians of the above-named union; and further, at the expiration of 14 days from the time of the notice of the deposit of such list, to transmit the list itself to the said Assessment Committee.

Signed, by order of the said Committee, this day of 186 .

, Clerk of the Committee.

N. B.—The requisite forms for preparing the Valuation List may be obtained, in books or quires, on application to me, at .

Louth Union.

LOUTH UNION.

SUGGESTIONS to Overseers, for making the Valuation Lists, under "The Union Assessment Committee Act, 1862."

Course of Proceeding.

1. IF you have not already done so, procure as soon as possible the appointment of a few intelligent ratepayers, well acquainted with the rateable property in your parish, as a committee to aid you in preparing the Valuation List.

2. You

2. You must then lose no time in holding a meeting carefully to examine the latest poor-rate, and see whether all the present occupiers and owners of rateable property are upon the rate, and that there are no omissions, and that the Christian and surnames of each owner and occupier are correct, beginning with them as they stand in the rate-book.

3. Then take a sheet or sheets of the form of Valuation List, with which you are supplied (to be used as a rough draft merely, and not for the Valuation List to be deposited), and insert the correct Christian and surname of every owner and occupier of rateable property in the parish; and if any of them are the representatives of deceased owners and occupiers, state whether they are trustees, executors or administrators, as the case may be, and give the name of the deceased owner or occupier.

4. Having filled in the first and second columns of your draft list, then proceed to the column headed "Description of Property Rated," as in the poor-rate before you, and see whether each owner's property is correctly described therein; if it is not so, ascertain the correct subject-matter of the occupation, and insert it in the 3d column of the draft list; and if a person occupies under several owners, the description of each owner's property must clearly appear opposite to his or her name.

5. If each owner's rateable property has any particular name, or is situated in any street, lane, or other place in your parish, having a name or designation, insert one or other of these in the 4th column of your draft list, adopting that in the rate-book before you, if correct.

6. The next column in the rate to which you and the Committee must pay particular attention is the one headed "Estimated Extent," and you must ascertain whether the total quantity of each owner's rateable property has been correctly inserted in this column. In doing this, you should refer to the source from which this "total quantity" was arrived at, taking each field or inclosure separately, and comparing the quantity of each with the most accurate valuations or plans of your parish, such as the inclosure and tithe-commutation maps, if you possess any, and then insert the correct total quantity of each owner's rateable property in the 5th column of your draft list.

7. If you have not a plan or valuation of your parish from which you can ascertain the quantities of the separate inclosures, you must endeavour to arrive at the correct total quantity of each owner's property from information given to you by the owners themselves, derived from plans, leases, agreements, or other documents in their possession; and if you should have difficulty in this, then it must be considered whether the whole or any part of your parish should be surveyed; and if you have satisfied yourselves that a survey is really necessary, you should take the earliest opportunity of consulting the Assessment Committee on the matter.

8. Presuming that you have now carefully inserted in your draft Valuation List all the rateable property of each owner, the next columns in the rate before you to which you must direct your attention are those headed "Gross Estimated Rental" and "Rateable Value."

It is probable that the former column has not been filled in at all, or, if so, it may have been done under an erroneous understanding of the meaning of the words "gross estimated rental" as contained in the Parochial Assessment Act.

If, however, on careful examination, you find that the sum or value set opposite to each owner's property in this column of the rate before you, truly represents the rent at which the property in your unbiassed opinion, if open to be let, might reasonably be expected to let from year to year, the tenant paying all usual tenant's rates and taxes and tithe-commutation rentcharge (if any); then it will be for you to consider whether that sum or value should not be inserted in the 6th column of your draft list, bearing in mind the following observations on the "rateable value."

9. As to the "rateable value," which is the most important to which you and the Committee ought to give your best and closest attention, you should first consider whether, looking at the poor-rate before you, the whole of the rateable property in your parish is therein assessed at the full annual rateable value, or only at a part of such value (as at two-thirds, three-fourths, or four-fifths, as the case may be), and add the fractional part omitted to the amount of the rateable value appearing in such rate, as respects each occupier assessed therein.

N.B.—*See* Suggestion 15, as to "Small Tenements."

10. If you and the Committee are of opinion that the "full annual rateable value," thus arrived at for each occupation, fairly represents the rent which could reasonably be obtained by the owner on a tenancy from year to year, estimated on the assumption that the tenant pays all usual tenant's rates and taxes, and tithe rentcharge, if any (the repairs and insurance of buildings being borne by the landlord), you must insert the amount of the "full annual rateable value" arrived at as above in your draft Valuation List, in the column headed "Gross Estimated Rental;" but if the "rateable value" amount, so arrived at in each case, does not represent such fair and reasonable rent, you and the Committee should then endeavour, as far as possible, from your own knowledge of the

Lincoln.
Louth Union.

letable value of property in your parish, to decide what amount of rent the property would fairly command, and then make the required alterations in your draft list.

11. If you and the Committee cannot satisfactorily perform this duty, you must then consider whether a new valuation of the whole or a part only of your parish should be made, and apply to the Assessment Committee accordingly, without delay.

12. Having now filled up the column headed "Gross Estimated Rental," you must make an estimate, in respect of each occupation, of the probable average annual cost of the repairs of the buildings, &c., insurance, and other expenses (if any) necessary to maintain the property in a state to command the rent you have inserted in this column; and having deducted the total amount of such expenses from such rent, you must insert the sum remaining in the 7th column of your draft list, headed "Rateable Value."

The following example will explain the suggestions 8, 9, 10, and 11:—

	Rateable Value.
	£. s. d.
Thus, suppose in the latest poor-rate—	
James Smith is assessed for a house and lands at, say -	60 – –
But the rateable value of the whole parish being only (say) at two-thirds of the full annual rateable value, add one-third	30 – –
Full Annual Value - - £.	90 – –
Suppose the ordinary rackrent reasonably to be 100 *l.*, and not 90 *l.* per annum, the tenant paying all the usual tenant's rates and taxes and tithe rentcharge, if any—add	10 – –
£.	100 – –
The Valuation List will then be made out thus:—	
"Gross Estimated Rental" - - - - - - -	100 – –
Deduct, for the probable average annual cost of the repairs, insurance, and other expenses (such as drainage, &c.), say - - - - - - - - - - - -	6 – –
The Rateable Value will then be - - - £.	94 – –

13. All the columns of the draft Valuation List being carefully filled in, have the same correctly copied, in a clear handwriting, upon other sheets or in a book, for the purpose of being deposited as required by the Act; and before depositing it the overseers must sign their names at the end of the list, and date it, and have a correct copy made for the guardians of the union, to be delivered to them without delay.

14. On the day you have deposited the list, you must fill up two of the notices of deposit, and, having signed and dated them properly, you must affix one on the church door on the Sunday next following the deposit; the other you must keep by you to prove that you affixed the notice on the church door on the Sunday, making a memorandum of the day of affixing.

As to the Rateable Value of Six Pound Tenements.

15. If the Act of the 13th and 14th Vict. c. 99, passed in 1850, "For the better Assessing and Collecting the Poor Rates and Highway Rates in respect of Small Tenements," is now in operation in your parish, you must insert in the Valuation List the "full annual rateable value," although the owners of these tenements may be assessed instead of the occupiers thereof, at only three-fourths of the amount at which such tenements are liable to be rated but for the last-mentioned Act, and although such owners may have compounded for such tenements, "occupied or unoccupied," at a sum being not less than half of the "full annual rateable value."

As to the Rating of Tithe Commutation Rentcharge.

16. With respect to the rating of the tithe rentcharge for your parish, you should refer to and carefully read the printed letter of the Poor Law Board of the 9th May 1859, sent to you about that time, and where you will find full instructions on this subject. But as the letter may have been lost or mislaid, you must consider the following extract from it, which will assist you in arriving at the "rateable value" of the tithe rentcharge, to be inserted in the Valuation List:—

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Extract.

"The 'net rateable value' must be obtained by deducting from the 'annual value' of the rentcharge for the current year the items specified in the following example:"—

Example.

Suppose the tithe rentcharge in your parish to be fixed by the tithe apportionment at 100 *l.* per annum, this sum, according to the declared averages at Christmas 1861, would be 109 *l.* 13 *s.* 6 *d.*

Items of Deduction.

	Amount of Deductions supposed.	Supposed Tithe Rentcharge. (Average of Christmas, 1861.)
	£. *s.* *d.*	£. *s.* *d.*
A. The annual amount chargeable on the rateable value for tenant's rates and taxes, say - - - -	10 – –	109 13 6
B. An annual average percentage for the cost of collection, for legal process, and for losses, say - -	8 – –	
C. The proportionate charge for ecclesiastical dues and fees, and an average sum for the annual cost of repairing the chancel, say - - - - -	2 10 –	
D. A reasonable sum for a curate's salary, if in your parish a curate is employed to supply necessary aid to the minister, and not as his substitute.		
E. A reasonable sum for a tenant's profit, if (regard being had to the observations on this point set forth in the above letter) such additional allowances require to be made in your parish.		
£.	20 10 –	20 10 –
RATEABLE VALUE - - - £.		89 3 6

In this case 109 *l.* 13 *s.* 6 *d.* would have to be inserted as the "Gross Estimated Rental," and 89 *l.* 3 *s.* 6 *d.* as the "Rateable Value" of the tithe rentcharge.

J. Wm. Wilson,
Clerk to the Union Assessment Committee.

Board Room, Louth,
15 November 1862.

GENERAL INSTRUCTIONS for alterations to be made in the Valuation Lists for the Parishes comprised in the Louth Union, previous to the Lists being finally approved of by the Committee under the 20th section of the above Act.

Columns of List 1 and 2.—As to the "names of present owners and occupiers."

These to be correctly inserted where they are omitted or imperfectly given.

Column 3.—As to the "description of property."

Show all the cottages, with or without gardens, separately, except where they form a part of the occupation of a farm, and are included in the "Gross Estimated Rental" of the farm, and in that case state the number of labourers' cottages annexed to the farm.

All parish cottages must also be shown separately, with the proper names of each occupier, and if unoccupied, say so.

Woods and plantations must also be described separately, if occupied with other lands, and the estimated extent stated. The quantity of acres of "saleable underwoods," such as ash, hazel, &c., growing from stools, and felled for profit periodically, must be shown separately whether the same forms a part of woods or plantations or not, thus:—

"Woods," including (say) "5 A. of saleable underwood" 20 A. 3 R.

If the "saleable underwood" forms a separate plantation, it may be shown thus:—

Ash plantation, "saleable underwoods" - - - 15 A. 0 R.

Public houses, shops, mills, &c., must be described also separately, though occupied with other property, and a separate "Gross Estimated Rental" given of the same.

Lincoln.

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Gravel, chalk, shingle and other pits open and in use, to be stated whether occupied separately or with other property.

Column 5.—As to the "Estimated Extent."

The quantity of land, wherever omitted, to be inserted from the inclosure, or tithe-commutation rentcharge, maps or plans, or from leases, agreements, or other reliable sources, and if there are none obtainable, then the overseers must estimate the quantity to the best of their ability and insert it.

The correct length and acreage of railway or canal in the parish to be ascertained.

The total quantities of land in each page of the Valuation Lists to be added up and carried forward, so that the total acreage of the parish may appear at the end of the last page.

Column 6.—As to the "Gross Estimated Rental."

The gross estimated rental of each occupation must be inserted in all cases where it has been omitted, and corrected where imperfectly given.

If the tithe rentcharge has been included in the "Gross Estimated Rental" of each occupation, it must be carefully taken out of the "Gross Estimated Rental" of each occupation subject to tithe rentcharge, for it is to be excluded from this column in estimating the "Gross Rental;" for by Section 15 of the Act, it is assumed that, in making the estimate of the rent at which the property might reasonably be expected to let from year to year, the tenant (whether it is so or not) actually pays the tithe rentcharge upon his occupation, and consequently a rent, less the amount of the tithe rentcharge, in respect of the same.

The rectorial, vicarial, and impropriate tithe rentcharges, as the case may be, must be inserted separate from any other occupation, and the name of the owner, whether rector, vicar, or impropriator, to be correctly inserted. The "Gross Estimated Rental" and "Rateable Value" may be left blank in the amended list to be furnished, as they will be inserted by the Committee.

The "Gross Estimated Rental" of each cottage (except those included in the farms) to be raised to a sum nearer to the actual or supposed rent now obtained, or obtainable for the same, subject to a deduction for repairs, insurance, &c., as hereafter mentioned.

Scale of Deductions allowed by the Committee for "repairs, insurance, and other expenses (if any) necessary to maintain them in a state to command the rent;" that is to say, "the sum inserted in the Gross Estimated Rental" column, viz.:—

For houses, farm buildings, and cottages occupied with farms, of an estimated extent of above 8 acres	5 per cent. upon the entire gross estimated rental.
For dwelling houses by themselves, or occupied with gardens or land under 8 acres - - -	15 per cent. on the "Gross Estimated Rental" of the dwelling houses, and 5 per cent. on the "Gross Estimated Rental" of the land, if any buildings thereon.
For cottages separate from farms, according to their condition - - - - - - - -	15 to 20 per cent.
For land occupied without buildings - - -	No deduction.

N.B. Apply to the clerk for valuation sheets, and for further information if required.

Sleaford Union.

Sleaford Union.

Letter to the Overseers, dated Sleaford, 30 October 1862.

[*See* similar Letter, dated 24 February 1862, under the head of the Prescot Union.]

Spalding Union.

Spalding Union.

Letter to the Overseers of the Poor, dated Spalding, 6 October 1862.

[*See* similar Letter, dated 24 November 1862, under the head of the Prescot Union.]

Lincoln.

Spilsby Union.

SPILSBY UNION.

Sir, Spilsby, 10 October 1862.

I AM directed by the Committee appointed by the Spilsby Union under the said Act on the 4th day of September last, to require you, within three months, that is, on or before the 4th day of December next, to make a list of all the rateable hereditaments in your parish, with the annual value thereof respectively, in the form set out in the Schedule to this Act, and to sign and deposit the same in the place in your parish in which rate-books are deposited and kept, and thereupon forthwith to deliver a copy of such Valuation List to the Board of Guardians, and you must give notice of deposit on the Sunday next following the deposit of such list. For further information, *see* Act of Parliament.

I am further directed to remind you, that by the "Parochial Assessment Act, 6 & 7 Will. 4, c. 96," all property must be rated at its full annual value as usually paid in rent.

In making out your "Valuation List" you will have no difficulty in filling in the first five columns. The "Gross Estimated Rental," according to the best authorities that the Committee have been able to consult, is the fair and reasonable rent ordinarily paid by the tenant to the landlord for his sole use and benefit, free from any consideration of rates, taxes, and tithes.

The "Rateable Value" is the gross estimated rental as before, minus the insurance and necessary repairs of the premises.

The Committee beg to remind you that the annual value of your parish is, according to the county rate last made, £. They believe the county rate to have been assessed on good grounds. The real value of the rental of your parish may be more or less, but the Committee call your attention to the value, at present fixed by the county rate, as the only information about your parish now before them.

Should the value assessed by you as overseer be disapproved of by the Committee, they have power, with the consent of the Board of Guardians, to order a fresh valuation of your parish by a paid officer; the expenses of such valuation will be borne by your parish, if it should be found to exceed the valuation made by you as overseers, by one-sixth.

The Committee would earnestly recommend you to assess your parish as carefully as possible, and at its full and fair value, and they would recommend you to consult with some of the principal ratepayers in this matter.

George Walker,
Clerk to the Committee.

To the Overseers.

Stamford Union.

STAMFORD UNION.

Board-room, Union Workhouse, Stamford,
24 September 1862.

Gentlemen,

A COMMITTEE having been this day appointed for the investigation and supervision of the valuations within this union, I am directed to call your attention to the requirements in the above-mentioned Act. By sec. 14, you are required, within three calendar months from this day, to make a list of all the rateable hereditaments in your parish, with the annual value thereof respectively, in the form shown in the Schedule annexed to the said Act, and unless you think the valuation then last acted upon correctly shows the full annual rateable value of all such hereditaments, you must revise such valuation, and sign the same; and the churchwardens, as well as the overseers, must sign the declaration in the form contained in the said Schedule, and such list shall be styled "The Valuation List."

By sec. 15, the gross estimated rental shall be the rent at which the hereditaments might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes and tithe-commutation rentcharge (if any); and the Committee recommend that 10 per cent. in the case of farm buildings and land, and 15 per cent. in the case of houses, be deducted from the gross estimated rental, in order to define the net annual value.

I send herewith a copy of the Act, and, by attentively perusing the same, you will perceive that great care will be necessary in preparing the Valuation List, so as to prevent the necessity of having any expensive valuations made; and you are recommended to have a Committee appointed in your parish, who will, in all probability, be able to make a full and fair assessment without the necessity of a paid surveyor; and as no rate can be allowed by the Justices until the Valuation List has been approved by the Committee, and in computing the amount of contribution to the common fund of the union, the annual rateable value of each parish is to be taken as the basis of the computation, you will see the necessity of every parish in the union being alike rated in conformity with the provisions of the Act.

I am further directed to send you herewith a form of the Valuation List, and will furnish you with as many more sheets as may be necessary, on your calling or sending to my office, stating what number you require, and I shall be ready at all times to give you any further information as to the duties required of you by the provisions of the said Act.

Jeremiah Clapton,
Clerk to the Assessment Committee.

To the Churchwardens and Overseers.

Lincoln.

Stamford Union.

Board-room, Union Workhouse, Stamford,
22 April 1863.

Gentlemen,

A COMMITTEE having been this day appointed for the investigation and supervision of the valuations within this union, I am directed to call your attention to the requirements in the above-mentioned Act. By sect. 14, your predecessors in office were required within three calendar months to make a list of all the rateable hereditaments in your parish, with the annual value thereof respectively, in the form shown in the Schedule annexed to the said Act, and unless you think the Valuation List now in force, and signed by three members of the then Committee on the 17th February last, and which must be delivered to you by the late overseers, correctly shows the full annual rateable value of all such hereditaments, you must revise such valuation and sign the same, or make out a new Valuation List, or you may make a supplemental list, in substitution for any part thereof or in addition thereto.

By sect. 15, the gross estimated rental shall be the rent at which the hereditaments might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes and tithe-commutation rentcharge (if any); and the Committee recommend that 10 per cent. in the case of farm buildings and land, and 15 per cent. in the case of houses, be deducted from the gross estimated rental, in order to define the net annual value.

A copy of the Act was sent to your predecessors in office, and should be delivered by them to you, and by attentively perusing the same you will perceive that great care will be necessary in preparing the Valuation List, or supplementary list, so as to prevent the necessity of having any expensive valuations made, and you will no doubt be able to make a full and fair assessment without the necessity of a paid surveyor; and as no rate can be allowed by the Justices except you produce the Valuation List, or supplementary list, approved by the Committee, and in computing the amount of contribution to the common fund of the union, the annual rateable value of each parish is to be taken as the basis of the computation, you will see the necessity of every parish in the union being alike rated in conformity with the provisions of the Act.

Within three months from the above date you will please to forward to me the Valuation List now in force, or the new Valuation List or supplementary list, as the case may be, and state in writing whether you are satisfied that the list now in force correctly shows the full annual rateable value of all the hereditaments in your parish.

Should you require any forms of the Valuation List or supplementary list, I will furnish you with as many sheets as may be necessary, on your calling or sending to my office, stating what number you require, and I shall be ready at all times to give you any further information as to the duties required of you by the provisions of the said Act.

Jeremiah Clapton,
Clerk to the Assessment Committee.

To the Churchwardens and Overseers.

Middlesex.

Brentford Union.

COUNTY OF MIDDLESEX.

BRENTFORD UNION.

Gentlemen,

Brentford, W., 27 November 1862.

I AM desired by the Committee to transmit you the following copies of resolutions, passed at their meeting on the 26th instant, for your guidance in making out the Valuation List of your parish.

Wm. Ruston, Clerk to the Committee.

To the Overseers.

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1. *Resolved,* That this Committee recommend overseers, in preparing their Valuation Lists, to insert therein, as the gross estimated rental, the rental which the several properties are actually let at, if the tenant pays the usual taxes and the tithe-commutation rentcharge; but if the landlord pays these charges, then the amount thereof to be deducted from such rent, and the amount left after such deduction will be the gross estimated rental.

2. *Resolved,* That the Committee also recommend that the net annual value shall be based on the gross annual value, deducting therefrom the probable average annual cost of the repairs, insurance, and other expenses, if any, necessary to maintain the premises in a state to command such rent.

3. *Resolved,*

[Middlesex.

Brentford Union.

3. *Resolved*, That although the Committee cannot lay down any rule for the guidance of the overseers as to what amount or percentage for repairs, insurance, or other expenses mentioned in the foregoing resolutions should be deducted from the gross estimated rental to make the rateable value, as the same must be governed by the conditions and situations of the properties, but the Committee think the following might be acted upon:—

Land, without houses - -	Not exceeding 5 per cent.
Houses and buildings - -	Not exceeding 20 „

4. *Resolved*, That the Committee also recommend the overseers to obtain the property tax assessment, under Schedule A., for their respective parishes, to assist them in making their Valuation Lists; and in the event of the assessors refusing to produce them, that the overseers apply to this Committee.

5. *Resolved*, That a copy of the above resolutions be forwarded by the clerk to the several overseers in the union.

Edmonton Union.

EDMONTON UNION.

AT a meeting held on 21st January 1863, the following resolutions were agreed to:

In order to obtain an accurate and uniform system of assessment throughout the union, the following resolutions were adopted:

Resolved, That the gross estimated rental of each description of property liable to be rated is the sum for which it would let from year to year, the tenant undertaking to pay tithes and all rates and taxes usually levied on occupiers.

Resolved, That the rateable value is the gross estimated rental, less the amount expended on insurance and on such repairs and other expenses as are necessary to command the continuance of the estimated rental.

Resolved, That, in order to arrive at the real annual value of all hereditaments, it appears desirable to have reference to the valuation of Schedule A. under the property tax, making such deductions or additions as the nature of any particular case may justify.

Resolved, That the percentage to be allowed for fixing the rateable value must vary much according to the description of property to be rated. The following scale is presumed to be fair:

Land without buildings - - - - - - - -	£. 2 per cent.
Land with buildings - - - - - - - -	8 „
Houses (new) - - - - - - - - -	10 „
Houses (old) - - - - - - - - -	15 „
Cottage property, the annual value of which shall not exceed 8 *l.* - - - - - - - - -	20 „

Resolved, That a copy of the foregoing resolutions be transmitted to the overseers of the respective parishes in the union.

And at a meeting held on the 11th February 1863, the following resolution was agreed to:

Resolved, It having been found that the 2 *l.* and 8 *l.* per cent. deductions upon land and land and houses agreed to by the Committee, would involve considerable difficulty in calculating those deductions, as well as complicate the rates to be subsequently made with fractional sums, that the 2 *l.* be altered to 2 *l.* 10 *s.*, and 8 *l.* to 7 *l.* 10 *s.* per cent., and that the clerk inform the overseers of the several parishes of such alterations.

William Pulley,
Clerk and Superintendent Registrar.

Hendon Union.

HENDON UNION.

COPY of Instructions issued from the Committee of the Board of Guardians (under the Union Assessment Committee Act, 1862) to the Overseers, for ensuring a just and uniform System of Valuation throughout the Parishes in the Union.

Edgware, N. W., 26 June 1863.

THE overseers of the several parishes were requested to attend a meeting of the Committee, and, after conferring with them on the requirements of the Act, its object, and the desirability of uniformity, they all expressed their readiness to use their endeavours in preparing the Valuation Lists for their respective parishes.

Middlesex.

Hendon Union.

The Committee then expressed an opinion that the standard of the rateable value of the several parishes should be about 21 per cent. below the present assessment under Schedule A. to the property tax, making such additions for property liable to the poor-rate and not to the property tax, and deductions for property assessed to the property tax and not to the poor-rate, as might occur.

They were also recommended to make, as near as might be, the like deductions for repairs and insurance, so as to secure a uniformity throughout the union.

William S. Tootell,
Clerk to Guardians.

City of London Union.

CITY OF LONDON UNION.

Memorandum.

City of London Union Assessment Committee,
51, St. Mary Axe, E. C.,
22 November 1862.

THE Committee, at their meeting held this day, ordered that the following extract from the Circular of the Poor Law Board, dated 9th May 1859, relating to the definition of the terms "Gross Estimated Rental" and "Rateable Value," should be printed, and sent by the clerk as an answer to correspondents requiring such definition, viz.,—

"The opinion of the Law Officers of the Crown, and Mr. Tomlinson, in regard to the term 'Gross Estimated Rental' is as follows:—

"We understand by 'Gross Estimated Rental,' mentioned in the Schedule to the Parochial Assessment Act, the rent at which the property might be expected to be let, free of tenant's rates and taxes and tithe-commutation rentcharge, the tenant taking these burthens upon himself; and we suppose that, in practice, the column is usually filled up, so far as regards corporeal hereditaments, with figures expressing or approximating to the conventional or rack rent on a tenancy from year to year.

"After making the deduction therefrom of average repairs, &c., the rateable value of such property is arrived at."

By order of the Committee,
John Bowring, Clerk.

Poplar Union.

POPLAR UNION.

INSTRUCTIONS to Overseers.

2 July 1863.

UNDER ordinary circumstances, and unless special cause be shown to the contrary, from all house property where the tenant pays the taxes a deduction shall be made of one-fifth part from the gross rental, so as to arrive at the rateable value. And from all compounded property (where the owner pays the taxes) one-fifth part shall be deducted from the rent actually paid (as a deduction for tenant's taxes), and then one-fifth part shall be deducted from the net rent, as in ordinary property.

Jas. R. Collins, Clerk to Guardians.

Staines Union.

STAINES UNION.

COPY of Resolutions entered into by the Union Assessment Committee, at their Meeting held on the 20th January instant.

Copy of Resolutions.

Resolved,—That this Committee recommend to overseers, for their guidance in preparing the Valuation Lists, that they thoroughly revise the present gross estimated rental.

Resolved,—Having ascertained the gross estimated rental, in order to arrive at a uniform rateable value throughout the union, that deductions be made for repairs, insurance, "and other expenses (if any) necessary to maintain the premises in a state to command such rent" upon the following scale, viz.,—

Land without buildings not to exceed	2½ per cent.
Land with houses and buildings	10 to 15 „
Houses above 6 *l.* per annum rent	15 to 25 „
Cottages not exceeding 6 *l.* per annum	25 to 30 „
Manufactories	25 „
Mills	35 to 40 „

Randolph Henry Horne, Clerk.

Staines, 23 January 1863.

Middlesex.

Strand Union.

Strand Union.

Gentlemen, Strand Union Offices, 6, Bow-street, 28 January 1863.

I am directed by the Assessment Committee for the Strand Union to inform you that they have had under consideration the desirability of determining upon some uniform and practical basis which they could recommend to the churchwardens and overseers for general adoption, as the basis upon which to found their respective Valuation Lists. In furtherance of this object they have adopted the following resolutions; viz.,—

That it be suggested to the churchwardens and overseers of all the parishes within the union that, in making out their respective Valuation Lists, they do insert in the column headed "Gross Estimated Rental" the amount of the assessment of the same tenements to the property tax, under Schedule A.

That it be further suggested to the churchwardens and overseers that, with occasional exceptions, a uniform deduction of 25 per cent. be made from the gross estimated rental to determine the amount to be entered in the column headed "Rateable Value."

I am further directed to convey to you the respectful opinion of the Committee that, by adopting the course suggested by these resolutions, you will relieve yourselves from much trouble and responsibility; you will give no cause for observation, in regard to your strict impartiality; and you will ensure an equitable adjustment of the interests of the several parishes in the union.

James Kilner, Clerk.

Letter to the Overseers of the Poor.

[*See* similar Letter, dated 24 November 1862, under the head of the Prescot Union.]

COUNTY OF MONMOUTH.

Monmouth.

Bedwellty Union.

Bedwellty Union.

The following is a copy of instructions issued to the overseers of the two parishes forming the Bedwellty Union, for ensuring a just and uniform system of valuation throughout the parishes in the union.

The Committee, instructed that the overseers, in preparing their assessments, make an allowance or deduction for rubbish tips from land hitherto valued as land;

That the overseers get the number of blast and balling furnaces at each of the iron works in the union;

Resolved, That the blast furnaces be rated at 550 *l.* per furnace.

Forges and Mills.

Resolved, That the mills and forges be rated at 20 *l.* per puddling and balling furnaces, with a deduction of 10 *l.* per cent. for repairs.

Sale Coal.

Resolved, That the gross estimated rental of sale coal be 9 *d.* per ton, and at 8 *d.* per ton rateable value.

That the deductions for repairs and insurance, in order to arrive at the rateable value be as follows:—

That for 8 *l.* cottages and under the deduction be 25 *l.* per cent.; owing to the changing nature of the occupants of such cottages, and the heavier expenses of repairs of such property in this district, this is a little higher than the deductions made in other districts.

That for houses from 8 *l.* to 20 *l.*, the deduction being 20 *l.* per cent., and 20 *l.* and upwards, 15 *l.* per cent.

That land without buildings be allowed a deduction of 1 *l.* per cent., and land with buildings 5 *l.* per cent. from the gross estimated rental, to arrive at the rateable value.

That coppice woods and plantations be rated at 5 *s.* per acre.

Resolved, That tithes be rated as heretofore.

Resolved, That the gross estimated rental of all houses be the rental less the rates and taxes, and for which the overseers be instructed to deduct one-eighth, or 2 *s.* 6 *d.* in the pound.

Monmouth.

Monmouth Union.

MONMOUTH UNION.

Gentlemen, 10 December 1862.

I AM directed by the Union Assessment Committee to forward for your information the following amended letter of instructions and information relating to the provisions of the 25 & 26 Vict. c. 103, agreed to at their meeting held this day :—

We beg to apprise you that in pursuance of the Union Assessment Committee Act, 25 & 26 Vict. c. 103, the Assessment Committee of this union was appointed on the 1st of November ultimo; and it becomes your duty to prepare a Valuation List for your parish within three months from that date.

The object of the Valuation Lists is the obtaining a fair and equal rating of all the parishes in the union, in order that a fair proportionate contribution may be paid to the common charges according to the real value of the property in each parish.

The only way by which such contributions can be made equal and fair with any certainty, is by assessing the whole of the rateable property in every parish according to the rack-rent or full value. And no other ground of assessment is lawful, or will be accepted and approved by the Committee.

If an unfair or imperfect Valuation List is made, the Committee have the power to employ a valuer to make a new valuation, the cost of which will be very heavy, and that cost will be charged to the parish in the event of such valuation exceeding the valuation made by the overseers, by one-sixth.

The following advice is offered as to the mode of making the valuation :—

Instructions for making the Valuation Lists.

The gross estimated rental of houses, gardens, &c. and farming land, is to be the rack-rent paid by a tenant who pays all rates and taxes, and tithe-commutation rentcharge. The rack-rent is not necessarily the actual rent paid, but is such a rent as might fairly be obtained from a responsible tenant supposing the property were re-let.

The rateable value will be the gross estimated rental diminished by the probable annual cost of repairs and insurance, and any other expenses (such as sewer rates, maintenance of sea walls, drainage, &c.) necessary to keep the property at its present value.

The Committee, without undertaking to preclude themselves from adopting a different regulation in future valuations, make the following suggestions for deductions in various descriptions of property on the present occasion, reserving to themselves the option of departing from them, in the present instance, when they think fit.

On houses the deduction may be - - -	20	per cent.
On farms with farm buildings - - -	12½	,,
On land, without buildings - - - -	2½	,,

Tithes rentcharges ought to be assessed in the column of "Gross Estimated Rental" at the full amount of the commutation, reduced to the averages of the current year,* deducting from it the usual amount of rates and taxes in the year, including tenant's income tax under Schedule B† (but not the property tax); and in the column of rateable value, with a further reduction for probable losses, expense of collection, firstfruits, if any, and other ecclesiastical dues; and in the case of great tithes, the average yearly expense for repairs of chancels. If the incumbent resides and gives his whole services to the parish, and necessarily employs a curate, because he cannot perform the whole duty, the amount of the curate's salary ought also to be deducted in making the apportionment.

Woods are to be assessed in the column of "Gross Estimated Rental" at the probable sum which they will sell for, divided by the number of years' growth, deducting therefrom the probable amount of rates, occupation income tax under Schedule B†, and tithes-commutation rentcharge. And to the rateable value, with a further reduction for the average cost of hedging, and for interest of money advanced for rates, taxes, occupation income tax, rentcharge, hedging, &c. during the period of growth, and the loss of interest on the amount of sale for the same period.

Collieries are to be rated at a fair and reasonable royalty on the quantity raised and sold, without any deductions.

Railways, tramways, gas and water works, and other fixed machinery, are to be rated upon their rents or estimated rents, in the same way as houses and lands.

Stations used as residences should be assessed separately.

Where a contribution is made by Government for public property, it must be assessed according to the valuation upon which such contribution is made, and if there is no such valuation, then according to the Act 6 & 7 Will. 4, c. 96, s. 20, viz., as other houses and land.

When the Valuation List is completed, the churchwardens and overseers are to sign it, and to deposit it for 14 days in the parish at the place where the rate-books are deposited and kept. This will mostly be at the house of an overseer or assistant overseer. Ss. 7 & 8 Vict. c. 101, s. 33. And they are immediately to make a copy of the Valuation List and send it to the Board of Guardians. And they are on the following Sunday to give public notice of the place where the Valuation List is deposited. Such notice should be given in the same way as notice is given of the allowance of a rate, viz., by fixing it on or near the doors

* The value of each for 100*l.* commuted rentcharge is this year 109*l.* 13*s.* 6¼*d.*

† The tenant's income tax this year is 4¼*d.* in the pound.

Monmouth.

doors of churches and chapels in the parish. And all the rated parishioners are to be allowed to inspect and take extracts from it.

Monmouth Union.

After being deposited 14 days, the overseers are to send the Valuation List to the Committee.

Any overseer, or other person, may, within 28 days from the deposit of the Valuation List in the parish, give notice to the Committee that he objects to the list, and he must state the grounds of his objection. And when his objection is that any other person is omitted or improperly assessed, he must give notice also to such person. And 28 days' notice will be given in each parish when such objections will be heard by the Committee.

☞ Care must be taken to insert all new houses and buildings, and to make an addition for all improvements which have been made since the last assessment.

The Committee will issue further instructions at a future time upon matters not requiring present attention, and advice and assistance will be given to overseers and ratepayers by the clerk to the Committee, Mr. Edwin Richards, from whom all necessary printed papers may be obtained.

It is particularly requested that parishes will not delay for the whole period of three months permitted by the Act, but will send in their Valuation Lists as soon as possible.

Edwin Richards,
Clerk to the Committee.

To the Overseers.

Newport Union.

NEWPORT UNION.

18 November 1862.

IN pursuance of an Act of Parliament, passed last Session, intituled the "Union Assessment Committee Act, 1862," a committee was chosen by the guardians on the 8th instant, to carry out the several provisions of the said Act.

The Committee met this day, and, according to the power invested in them, have determined upon the following regulations and directions, for your guidance in the performance of your duties:

1. You are to prepare, within three months, a Valuation List of all rateable property within your parish.

2. When the Valuation List is completed, it is to be signed by the churchwardens and overseers, and then deposited at the overseer's house for 14 days. Notice to be given on the church doors, &c. of the place where such list may be inspected. You must at the same time make out a copy of the list to be sent immediately to the Board of Guardians. After the expiration of the 14 days allowed for the list to be inspected by the ratepayers, you are without fail to transmit the list to the Assessment Committee, to be revised by them, who are empowered to make such alterations therein as in their judgment they conceive to be right.

3. The Committee suggest, that you are to take for the basis of the valuation of all properties the rack-rent, or gross estimated rental, paid by a tenant who pays all taxes and tithes.

4. In order to reduce it to a rateable proportion, when the landlord is rated all tenant's taxes and tithes must be abstracted, with a further allowance for insurance and repairs. Be it observed that the rack-rent is not necessarily the actual rent paid, but such a rent as might fairly be obtained from a respectable tenant.

5. The Committee consider that the following percentage should be the deduction made from the gross estimated rental, on the several descriptions of property, leaving it at the same time open to the Committee to make such variations as they in their judgment may think advisable, viz.:

On land without buildings, 2½ per cent.
On farms, including houses and buildings, 10 per cent.
On houses and other buildings, value 20 *l.* and under, 25 per cent.
All other houses, buildings, and premises, 10 per cent.

Tithes to be placed in the column "Gross Estimated Rental," deducting the usual taxes with 15 per cent. off rectorial tithes, and 20 per cent. off vicarial tithes, for probable losses, and if a curate is kept his salary is to be deducted.

Woods to be rated at 6 *s.* per acre.

Collieries at a reasonable royalty on the quantity raised.

Railways on their estimated profits, with deductions for tithes, taxes, and repairs. Stations and residences to be assessed separately as houses and buildings.

The Committee direct that the Valuation Lists be delivered to their clerk on Tuesday, the 30th day of December next.

For your guidance and instruction a copy is sent herewith of the Act referred to, also the circular letter of the Poor Law Board on the subject, both of which you are particularly requested to peruse carefully, and a Schedule form of the required lists.

A sufficient number of forms of Valuation Lists for each parish may be obtained of me.

By order of the Committee,
W. Downing Evans, Clerk.

To the Churchwardens and Overseers.

Norfolk.

Aylsham Union.

COUNTY OF NORFOLK.

Aylsham Union.

Gentlemen, Aylsham, 26 September 1862.

The Committee appointed under the Parochial Assessment Act, 25th & 26th Vict., c. 103, for obtaining revised assessments in the several parishes of this union, hereby give you notice that you are to make a list and return of all the rateable property in your parish as directed in the said Act, and send such list and return duly filled up, addressed to me at my office, on or before the 11th day of November next.

And for the purpose of assisting you in this important duty, and enabling the Committee to ascertain on what principle the property in your parish has been valued, forms are sent to you, wherein you will state the particulars reqnired under each column or heading.

These forms, after being examined by the Committee, will be returned to you for the purpose of filling up the Valuation List, in accordance with the Schedule of the Act.

The Committee particularly direct your attention to the 13th, 14th, 15th, 16th, and 37th clauses of the Act; and if you require any other information, or any further forms, I will supply you.

To the Overseers.

W. Henry Scott,
Clerk to the Committee.

Sir, Aylsham, 11 November 1862.

I am directed by the Union Assessment Committee to send you, for your information, a copy of the Resolutions passed at a meeting of delegates from the various Union Assessment Committees in the county, held at Norwich, on the 8th instant, and to request that, if the return for your parish has not already been sent in, it may be made immediately in conformity with these regulations.

W. Henry Scott,
Clerk to the Committee.

Resolutions.

1. Gross estimated rental is the rent at which the property may reasonably be expected to let from year to year; the tenant paying the usual tenant's rates and taxes, and tithe-commutation rentcharge (if any).

Rateable value is the amount of the gross estimated rental, as above defined, after deducting therefrom, the average annual expense of repairs and insurance, and any other expenses which may be necessary in order to keep the property in a state to command the rent.

2. The annual value of property, as determined by the Income Tax Commissioners for the purpose of Schedule A., or the actual rent where the property is let, may, as a general rule, be considered as a test of the reasonable rent for the purposes of the Parochial Assessment Act, but is not a conclusive test.

The existence and importance of exceptional circumstances must be determined by the Parochial Assessment Committees.

3. The deductions from the gross estimated rental for repairs, insurance, and other expenses (if any) necessary to keep the property in a state fit to command the rent, may be made by way of percentage on the gross estimated rental within the following limits:—

For land without buildings	-	from 1 to 5	per cent.
„ Farms, including house and buildings	-	„ 5 „ 15	„
„ Houses	-	„ 10 „ 25	„
„ Cottage property	-	„ 15 „ 35	„
„ Mills	-	not exceeding 50	„

Docking Union.

Docking Union.

Gentlemen, Docking Union, 29 October 1862.

I am directed by the Assessment Committee of the Docking Union to inform you that the provisions of the "Union Assessment Committee Act, 1862," have been adopted, and that the appointment of the Committee under the said Act took place on the 15th October instant, of which you are required to take notice.

I am also directed by the Committee to inform you, that by virtue of the 14th section of the said Act you are required within three calendar months from the date of the appointment of the committee, viz., 15th instant, to make a list, to be called the Valuation List, of all the rateable hereditaments in your parish, with the annual value thereof respectively, in the form in the Schedule of the said Act (a copy of which form is sent herewith).

Forthwith,

Norfolk.

Docking Union.

Forthwith, upon receiving this notice, the overseers should, and they are hereby directed carefully to examine the existing poor rate valuation, with a view of judging whether such valuation is fair and equitable, and whether it is assessed in the same manner as under the provisions of the "Poor Law Assessment Act;" the gross rental to be entered in the 6th column in the form herewith sent, being "the rent at which the hereditament might reasonably be expected to let from year to year, free of (*i.e.*, subject to) all usual tenant's rates and taxes, and tithe-commutation rentcharge," and the net annual value to be entered in the 7th column, being the sum left after "deducting from the gross value the probable average annual costs of the repairs, insurance, and other expenses necessary to maintain them in a state to command such rent."

Having made such Valuation List, the duty of the overseers is to sign the same and deposit it at the place where the rate-books are ordinarily kept, and forthwith to forward a copy of such list to the clerk to the board of guardians. They are also to give public notice of the time and place of the deposit of the list on the following Sunday, as in cases of allowance of poors' rate. A copy of the requisite notice is also sent herewith. The person in whose possession this list may be, is required to allow all persons assessed, or liable to be assessed to the relief of the poor of such parish, to inspect and take extracts from the Valuation List in the same manner as in cases of poor rate assessments.

At the expiration of 14 days from such notice, the overseers must transmit such Valuation Lists to the Committee, addressed to them at the Board room of the Docking Workhouse. The Committee desire that such lists shall be sent as soon as possible.

The overseers or any ratepayer in the union will have the right of inspecting and taking copies of any of the lists so transmitted. This will enable them to ascertain whether any parish is unfairly assessed as compared with others. Should they discover such to be the case, they may, before the expiration of 28 days from the notice given of the deposit of the list, object to the same by giving to the committee and to the overseers of the parish of which they complain a notice in writing specifying the grounds of objection; and if the grounds should be the unfairness or incorrectness, &c., in the valuation of any particular hereditament, notice must also be given to the occupier, &c., of the same.

Overseers must bear in mind, that as one of the objects of the "Union Assessment Committee Act, 1862," is to equalise the assessment throughout the union, the system sometimes followed of assessing property below its reasonable rental or value must no longer be adopted.

Overseers are also required to send, with the Valuation List, to the committee, a statement of the property in their parish under the several heads of arable, pasture, woodlands, and waste, as under the Tithe Commutation Act, or other more recent survey.

The Committee recommend that the Valuation Lists be made in the following order:—

1. Houses and land occupied by gentlemen, professional men, or others not following any business.
2. Farms.
3. Tradesmen with land.
4. Tradesmen without land.
5. Cottages assessed at three-quarters value.
6. Cottages compounded for.

I have given such practical directions as may be generally necessary, and in the event of any difficulty occurring, shall be ready to give further advice.

To the Overseers of the Poor.

Alfred Spanton,
Clerk to the Assessment Committee.

N.B.—By Section 37 the committee are empowered to pay for all work and attendance required by them.

By section 40 all persons wilfully refusing to attend if required by the committee, or to produce books or information lawfully required, are liable to a penalty not exceeding 20 *l.*; and all persons wilfully defacing, concealing or destroying any rate book, are guilty of a misdemeanour.

ERPINGHAM UNION.

Erpingham Union.

Board Room, Beckham Workhouse,
10 November 1862.

Gentlemen,

I AM directed by the Board of Guardians to inform you they have appointed an Assessment Committee under the recent statute relating to parochial assessments, to act for the Erpingham Union; and the Committee, having already supplied you with schedules for making your Valuation Lists, desire to offer a few suggestions in order to assist you in filling them up, the object of the Act being to obtain a fair, equal, and uniform return of all the rateable property in your respective parishes. By Section 15 of the Act, the gross estimated rental is the rent at which the property may reasonably be expected to let from year to year; the tenant paying the usual tenant's rates and taxes, and tithe commutation rentcharge (if any).

Norfolk.
—
Erpingham Union.

Rateable value is the amount of the gross estimated rental as above defined after deducting therefrom the average annual expense of repairs, insurance, and any other expenses which may be necessary in order to keep the property in a state to command the rent.

The deductions from the gross estimated rental for repairs, insurance, and other expenses (if any) necessary to keep the property in a state fit to command the rent, may be made by way of percentage on the gross estimated rental on the following scale :—

For land without buildings - -	1 per cent.	Except in special cases where the limit should not exceed 5 per cent.
For farms, including house and buildings - -	from 5 to 15 per cent.	
For houses - - - - - - - -	„ 10 to 25 „	
For cottage property - - - - -	„ 15 to 35 „	
For mills - - -	not exceeding 50 cent.	In the case where the occupier has an agreement with the owner to undertake the repairs, no deductions are to be allowed.

The Committee desire to observe that when the overseers have prepared their Valuation Lists, they are required to authenticate them by their signatures, at the same time affixing the date; they are further required to deposit such lists in a place indicated in their parish, and give public notice thereof on the following Sunday, and immediately after such deposit send a copy of such lists to the Board of Guardians, when any ratepayer within the union will have the right of inspecting and taking copies of and extracts from any of the lists so transmitted; the original lists must be open to the inspection of the ratepayers of the parish to which they are made out for 14 days, and at the expiration thereof the lists must be transmitted to the Committee, at the Board Room, Beckham Workhouse.

The Committee therefore express a hope the schedules, properly filled up, will be returned on or before Monday, the 15th day of December 1862.

J. S. Plumbly,
Clerk to the Assessment Committee.

St. Faith's Union.

St. Faith's Union.

Resolutions.

1. Gross estimated rental is the rent at which the property may reasonably be expected to let from year to year; the tenant paying the usual tenant's rates and taxes, and tithe-commutation rentcharge (if any).

Rateable value is the amount of the gross estimated rental, as above defined, after deducting therefrom the average annual expense of repairs and insurance, and any other expenses which may be necessary in order to keep the property in a state to command the rent.

2. The annual value of property, as determined by the Income Tax Commissioners for the purpose of Schedule A., or the actual rent where the property is let, may, as a general rule, be considered as a test of the reasonable rent for the purposes of the Parochial Assessment Act, but is not a conclusive test.

The existence and importance of exceptional circumstances must be determined by the Parochial Assessment Committees.

3. The deductions from the gross estimated rental for repairs, insurance, and other expenses (if any) necessary to keep the property in a state fit to command the rent, may be made by way of percentage on the gross estimated rental within the following limits :—

For land without buildings - - - -	from 1 to 5 per cent.
For farms, including house and buildings - -	„ 5 to 15 „
For houses - - - - - - - -	„ 10 to 25 „
For cottage property - - - - - -	„ 15 to 35 „
For mills - - - - - - -	not exceeding 50 „

Gentlemen, Board Room, St. Faith's, Norwich, 22 October 1862.

The Committee appointed under the Parochial Assessment Act, 25 & 26 Vict. c. 103, for obtaining revised assessments in the several parishes of St. Faith's Union, hereby give you notice that you are, within three calendar months from the date hereof, to make a list of all the rateable property in your parish, in the form given in the Schedule of the said Act, a copy of the Act having been forwarded to you.

The returns must be addressed to me, and the Committee particularly direct your attention to the 13th, 14th, 15th, 16th, and 37th clauses of the Act.

By order of the Committee,

To the Overseers. *F. J. Blake,* Clerk.

Forehoe Union.

Board Room, Wicklewood Workhouse,
22 December 1862.

Gentlemen,

With reference to my letter of this date, I am directed by the Assessment Committee to call your attention to the following resolutions, which were adopted at a meeting of delegates from Boards of Guardians of the several unions of this county, held at Norwich on the 8th of November last:—

1. Gross estimated rental is the rent at which the property may reasonably be expected to let from year to year, the tenant paying the usual tenant's rates and taxes, and tithe-commutation rentcharge (if any).

Rateable value is the amount of the gross estimated rental, as above defined, after deducting therefrom the average annual expense of repairs and insurance, and any other expenses which may be necessary in order to keep the property in a state to command the rent.

2. The annual value of property, as determined by the Income Tax Commissioners for the purpose of Schedule A., or the actual rent where the property is let, may, as a general rule, be considered as a test of the reasonable rent for the purposes of the Parochial Assessment Act, but is not a conclusive test.

The existence and importance of exceptionable circumstances must be determined by the Parochial Assessment Committees.

3. The deductions from the gross estimated rental for repairs, insurance, and other expenses (if any) necessary to keep the property in a state fit to command the rent, may be made by way of percentage on the gross estimated rental.

I am also directed to state that the Committee recommend the following scale of deductions:—

For land without buildings - - -	not exceeding	2½	per cent.
For farms of 200 *l.* per annum and upwards -	,,	10	,,
For ditto of 100 *l.* per annum, and under 200 *l.*	,,	12½	,,
For ditto under 100 *l.* - - - - -	,,	15	,,
For dwelling-houses, above 6 *l.* per annum	,,	10	,,
For ditto - - - with shops - - -	,,	12½	,,
For cottages at 6 *l.* per annum and under -	,,	33	,,
For mills - - - - - - - - -	,,	50	,,

All the above-mentioned rates of deduction to admit of some variation in extreme cases. In valuing farms the house, buildings, and land in the same parish, to be valued in one sum.

To the Overseers. *J. White*, Clerk.

Board Room, Wicklewood Workhouse,
5 January 1863.

Gentlemen,

With reference to my second circular of the 22d of December last, I am directed to state, that representations having been made to the Assessment Committee that the deductions recommended by them upon house property were insufficient, the Committee have reconsidered that portion of the sacle, and have agreed upon certain alterations.

The scale of deductions which they recommend for your adoption will therefore be as follows:—

For land without buildings - -	not exceeding	2½	per cent.
For farms of 200 *l.* per annum and upwards -	,,	10	,,
For ditto of 100 *l.* per annum and under 200 *l.*	,,	12½	,,
For ditto under 100 *l.* - - - - -	,,	15	,,
For dwelling-houses of 40 *l.* per annum, and upwards - - - - - - -	,,	12½	,,
For ditto of 15 *l.* and under 40 *l.* per annum, with or without shops - - - - -	,,	15	,,
For ditto above 6 *l.* and under 15 *l.* per annum, with or without shops - -	,,	20	,,
For cottages at 6 *l.* per annum and under -	,,	33	,,
For mills - - - - - - - - -	,,	50	,,

You are required to substitue the foregoing scale for the scale sent to you in my circular of December 22d.

To the Overseers. *J. White*, Clerk to the Committee.

Norfolk

Freebridge Lynn Union.

FREEBRIDGE LYNN UNION.

Union Assessment Committee Act, 1862, 25 & 26 Vic., c. 103.

Gentlemen, King's Lynn, 4 December 1862.

I AM directed to give you notice that, pursuant to this Act, the Board of Guardians, on the 10th of October last, appointed an Assessment Committee for the investigation and supervision of the valuations to be made under its provisions, and for the performance of the duties thereby imposed upon them for ensuring a uniform and correct valuation of every parish in the union; and I am to inform you that, by sect. 14 of the Act, you are required, within three calendar months after the appointment of such Committee, to make a list (styled "The Valuation List") of all the rateable property in your parish, with the annual value thereof respectively, in the form subjoined hereto.

Your duty will therefore be forthwith, on the receipt of this circular, carefully to examine the existing poor-rate valuation in your parish, and unless it correctly shows the full annual rateable value of all the rateable property, to revise such valuation (s. 14).

The gross estimated rental to be entered in Column 6 of the Valuation List is the rent at which each property may reasonably be expected to let from year to year, the tenant paying all the usual tenant's rates and taxes, and tithe-commutation rentcharge, if any, (s. 15); and the rateable value to be entered in the 7th column is the amount of the gross estimated rental as above defined, after deducting therefrom the probable average annual cost of the repairs, insurance, and other expenses (if any) which may be necessary in order to keep the property in a state to command such rent (6 & 7 Will 4, c. 96, s. 1).

The Committee consider the annual value of property, as determined by the Income Tax Commissioners for the assessment under Schedule (A.) as a general rule, is a test of reasonable rent for parochial assessment purposes, and suggest that you should consult it in ascertaining the gross estimated rental, although it will not in all cases be conclusive.

The above-named deductions from the gross estimated rental necessary to arrive at the rateable value, may be made by way of percentage on such gross estimated rental; and the Committee beg to recommend the following rates of percentage for your guidance in making those deductions:—

	£.	
1. Naked land without buildings	1	per cent.
2. Large farm occupations	5	„
3. Farm occupations rented at 100 *l.* and upwards, but at less than 200 *l.* per annum	10	„
4. Small occupations under 100 *l.* per annum rent	15	„
5. House, with or without shop, above 6 *l.* and not exceeding 15 *l.* per annum rent	20	„
6. House, with or without shop, above 15 *l.* and not exceeding 40 *l.* per annum rent	15	„
7. House, with or without shop, above 40 *l.* per annum rent	10	„
8. Cottages at 6 *l.* and under per annum rent (where the owner pays the rates)	35	„
9. Mills not to exceed	50	„

All these rates of deduction to admit of variation in extreme cases.

In valuing farms, the house, buildings, and land in the same parish, to be valued in one sum.

The Committee further recommend the items in your Valuation List to be given to the nearest shilling, *i. e.*, when the pence are below 6 *d.* they should be rejected, and when they exceed 6 *d.* they should be taken as another shilling.

It being the chief object of the statute to render the poor-rate assessments uniform throughout the union, the Committee beg to remind you that the assessing of property below its rental or value cannot in future be permitted; and should such a practice be pursued they are empowered to alter the assessment of the property to its full rental or value (s. 20).

So soon as you have prepared your Valuation List you must sign the same (s. 14), and deposit it at the place where your rate-books are kept, and also forthwith deliver a copy to the Board of Guardians. You must, moreover, give public notice of the deposit of the list in the form herewith sent on the Sunday next following the deposit, as in the case of a poor-rate allowed by justices. All persons assessed or liable to be assessed to the relief of the poor of your parish, will have the right of inspecting and of demanding, and taking copies of, and extracts from, such lists as in the last above-mentioned case (s. 17).

At the expiration of 14 days from the time of such notice being given, you must transmit your Valuation List to the Committee (s. 17), addressed to them at the workhouse in Gayton. The Commitee particularly request that all the lists may be sent in to them before the 7th of January next.

Any overseer or ratepayer in the union may inspect and take copies of, or extracts from, any of the lists so transmitted (s. 17), which will enable you to ascertain if the Valuation Lists of the other parishes are in uniformity with your own. An appeal to the Committee is given to any overseer or aggrieved person after giving certain notice (s. 18); and the

overseers

Norfolk.

Freebridge Lynn Union.

overseers alone may on certain grounds appeal to the Quarter Sessions after the approval of the Valuation Lists by the Committee, should the vestry consent (s. 32).

Your Valuation List when finally approved by the Committee will be delivered to you, and you must preserve it and deliver it over in like manner as your poor-rate books (s. 23). You must, thereafter, and until a fresh Valuation List is in force in your parish, strictly act upon it in making your poor-rates, and you must sign a declaration to that effect in the form given in the Act, in lieu of the declaration now appended to poor-rates (s. 28). The Guardians are required to compute the amount of contribution by the several parishes to the common fund, upon the rateable value of the property shown by the lists (s. 30).

The Committee may allow compensation for anything done in pursuance of their order (s. 37).

Robert Huxley Aldham,
Clerk to the said Assessment Committee.

To the Churchwardens and Overseers.

Form of Valuation List.

VALUATION LIST for the Parish of in the County of Norfolk.

Name of Occupier.	Name of Owner.	Description of Property.	Name or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

Signed the day of 186

Churchwardens and Overseers of the Poor of the Parish of

N. B.—The clerk will procure these forms (at the expense of each parish) on being applied to, or they can be had in sheets or books of Messrs. Thew & Son, stationers, Lynn.

KING'S LYNN.

King's Lynn Union

Resolved,—"THAT the attention of the Overseers be particularly directed to the latter half of section 14, which enables them to revise the existing valuation, if it does not correctly show the full rateable value; the Committee having reason to believe that the present deductions for repairs, &c. (particularly from land), are excessive, suggest that such deductions in the Valuation Lists shall be made on a uniform rate of 10 per cent. on buildings, 5 per cent. on garden ground, and 2½ per cent. on arable and pasture land."

LODDON AND CLAVERING UNION.

Laddon and Clavering Union.

Gentlemen, Board Room, Heckingham, 18 August 1862.

THE Committee appointed under the Parochial Assessment Act, 25 & 26 Vict. c. 103, for obtaining revised assessments in the several parishes of Loddon and Clavering Union, hereby give you notice that you are, within three calendar months from the date hereof, to make a list of all the rateable property in your parish in the form given in the Schedule of the said Act, a copy of the Act being herewith forwarded to you.

And for the purpose of assisting you in this important duty, and enabling the Committee more readily to ascertain in what way the property in your parish has been valued, forms will be sent to you, wherein you will state the particulars required under each column or heading, and when carefully and accurately filled up, they are to be forwarded to the Committee on or before the 29th day of September next. These forms, after being examined by the Committee, will be returned to you for the purpose of filling up the Valuation List, in accordance with the Schedule of the Act.

The returns must be addressed to Mr. Copeman, clerk to the Board of Guardians, and the Committee particularly direct your attention to the 13th, 14th, 15th, 16th, and 37th clauses of the Act.

On behalf of the Committee,

Henry S. Grimmer.

To the Churchwardens and Overseers.

Norfolk.

Loddon and Clavering Union.

SPECIMEN OR MODEL FORM.

RETURN of Rateable Property in the Parish of .

Names of Occupiers (to be Alphabetical).	Names of Owners.	Description of Property.	QUANTITIES. Arable.	QUANTITIES. Pasture and Gardens.	QUANTITIES. Wood.	Estimated Extent, being the Total of the preceding Quantities.	Gross Estimated Rental, viz., the Rent free from Tenants' Rates, Taxes and Tithe Rentcharge (if any).	Rateable Value deducting from Gross Column Repairs and Insurance.	Estimated Rateable Value of Buildings.	Estimated Rateable Value per Acre of the Land.	REMARKS.
			A. R. P.	A. R. P.	A. R. P.	A. R. P.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
Brown, J., Esq.	Himself	Mansion, park, wood, &c.	- - -	35 1 17	46 3 1	82 0 18	195 - -	169 10 -	85 - -	1 - 6	Titheable.
Crowe, John	Brown, J. Esq.	Farmhouse, buildings and land.	180 2 2	5 2 39	- -	186 1 1	269 - -	248 10 -	20 10 -	1 4 6	ditto.
Jones, widow	ditto	House, garden, &c.	- -	2 2 24	- -	2 2 24	18 5 6	15 - -	10 - -	2 - -	ditto.
Jones, Samuel	ditto	Land	9 3 37	0 2 12	0 3 7	11 1 16	14 10 -	13 15 -	- -	1 4 6	ditto.
King, Peter	ditto	ditto	9 3 37	0 2 12	0 3 7	11 1 16	18 3 6	17 7 6	- -	1 11 -	Tithe free.
Railway Company		Railway Station, &c.	- -	10 0 9	- -	10 0 9	226 10 -	113 - -			
Smith, James	Himself	Blacksmith's shop, cottage and garden.	- -	0 3 0	- -	3 0	8 15 -	6 5 -	5 - -	- -	Titheable.
Wright, James	Brown, John	Cottage and garden	- -	0 1 0	- -	0 1 0	4 - -	2 15 -	- -	- -	ditto.
Young, Rev. S.	Himself	Tithe rentcharge	- -	- -	- -	- -	220 - -	185 - -			

Gentlemen, Loddon, 2 May 1863.

I AM directed by the Assessment Committee to inform you that they have examined the return sent in by you to the Committee in pursuance of their requisition of the 18th August last, and the same is now sent back to you with instructions for filling up the Valuation List in accordance with the Schedule of the Act passed in the 25 & 26 Vict. c. 103.

The Committee have to the best of their judgment, based on the information within their reach, revised the separate gross assessments of private houses of the annual gross rental of 5 *l.* and upwards, of shops, mills, inns, malt-houses, and woods separately assessed, and they have directed me to correct the items in your return under those heads (where correction was deemed necessary) in red ink.

They have also examined the gross assessments of the cottage property of 5 *l.* and under in your parish, and are of opinion that

They are also of opinion that the total gross estimated rental of the farmhouses, farm buildings, and lands assessed therewith, in your parish should amount to the sum of £. , of which sum £. is for farmhouses and buildings.

The assessments on the tithe-commutation rentcharge have been made by the Committee, on the current year's value of the rentcharge, after deducting therefrom tenant's rates, ecclesiastical dues, insurance, average repairs of chancel, and 5 *l.* per centum for collection, and the proper sums for the current year, both for gross rental and rateable value, have been inserted in red ink. You will therefore act rightly in adopting the sums so inserted.

The Committee have not altered the assessments on railways and canals, and they therefore stand as returned by you.

The gross rental column of the Valuation List, when correctly made out by you, will therefore consist of the following assessable property:—

	£.	s.	d.
1. Private houses, shops, inns, and malt-houses - - -			
2. Mills - - - - - - - - - - - -			
3. Cottage property of 5 *l.* and under - - - - -			
4. Woods, separately assessed - - - - - -			
5. Farmhouses and buildings, and lands jointly assessed therewith (of which £. is considered to be assessed on the land and £. on the farmhouses and buildings) - - - - - - - - - -			
6. Tithe-commutation rentcharges - - - - -			
7. Railways and canals - - - - - - - -			
Making a total gross assessment of - - -	£.		

In

Norfolk.

Loddon and Clavering Union.

In order to obtain the rateable value of these different kinds of property, the Committee instruct you to make the following deductions:—

From No. 1, not exceeding 5 *s.* in the 1 *l.*
From No. 2, not exceeding 10 *s.* in the 1 *l.*
From No. 3, not exceeding 6 *s.* 8 *d.* in the 1 *l.*
From No. 4, not exceeding 9 *d.* in the 1 *l.*
From No. 5, not exceeding 9 *d.* in the 1 *l.* on the land, and not exceeding 5 *s.* in the 1 *l.* on the farmhouses and buildings included in the joint assessment.
From No. 6, the Committee have fixed the deductions.
No. 7, remains as returned by you.

From the above instructions the Committee trust that you will be able to make a complete Valuation List by the 18th June next. When it is completed, you are required by the 17th section of the above-mentioned Act to deposit the same in the place in your parish in which rate-books are deposited, and you are forthwith to send a copy of the list to the Board of Guardians. You are also required to give public notice of the deposit of such list on the Sunday following the deposit, in the same manner as in the case of a poor-rate allowed by justices.

At the expiration of fourteen days from the time of the notice given of the deposit of such list, you are to transmit the original Valuation List to the Assessment Committee.

Forms of Valuation List and notice of deposit are sent to you herewith, and if you require any further instructions from the Committee you will please to communicate with me thereon.

James Cole Copeman,
Clerk to the Assessment Committee.

To the Churchwardens and Overseers.

Mitford and Launditch Union.

MITFORD AND LAUNDITCH UNION.

Gentlemen. East Dereham, 10 September 1862.

PURSUANT to the provisions of an Act of Parliament passed in the last session, intituled "An Act to amend the Law relating to Parochial Assessments in England," the Board of Guardians have appointed a committee for the investigation and supervision of the valuations of the several parishes in the union, and I am accordingly directed to inform you of such appointment, and to request you, with as little delay as possible, to make a list of all the rateable hereditaments in your parish, with the annual value thereof, respectively, in the form set forth hereunder, to deposit the same for the inspection of the ratepayers, and to deliver a copy thereof to the Board of Guardians in the manner and form particularly directed by the said Act.

Charles Wright,
To the Overseers. Clerk to the Committee.

Form of VALUATION LIST as given in the Schedule to the said Act.

Name of Occupier.	Name of Owner.	Description of Property.	Name or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

The overseers are required to make out this Valuation List by sec. 14, which also provides that, unless they think that the valuation then last acted upon in assessing the poor-rate correctly shows the full annual rateable value, they shall revise such valuation.

Section 15 declares that the gross estimated rental shall be the rent at which the hereditaments might reasonably be expected to let from year to year, free from all usual tenant's rates and taxes and tithe-commutation rentcharge.

By Section 17 the overseers are required to deposit the Valuation List in the place in such parish in which rate-books are deposited or kept, and a copy of such Valuation List is to be forthwith delivered to the Board of Guardians, and the overseers are required to give public notice of the deposit of such list on the Sunday next following the deposit, and such notice is to be given in the same manner, and all persons assessed or liable to be assessed to the relief of the poor of such parish are to have the like right of inspecting and of demanding and taking copies of and extracts from such list, as in the case of a poor-rate allowed by justices.

Norfolk.

Mitford and Launditch Union.

At the expiration of 14 days from the time of such notice being given, the overseers are to transmit the Valuation List to the Assessment Committee, and, by Section 18, any overseer of any parish in the union who may think that such parish is aggrieved by the Valuation Lists of any parish, or any person who may feel himself aggrieved by the Valuation List, may at any time after the deposit, and before the expiration of 28 days after the notice of deposit as aforesaid, give notice in writing of his objection to the Committee and others, in the manner in the said Act specified.

N.B.—Printed forms of Valuation Lists, notices, &c., may be obtained (at the expense of each parish requiring the same), on application at the office of the clerk, at East Dereham, or at the union workhouse, in Gressenhall.

Thetford Union.

THETFORD UNION.

Thetford, 10 October 1862.

Gentlemen,

I am directed by the Assessment Committee for this union to inform you that they were appointed by the Board of Guardians on the 26th of September last, in conformity with "The Union Assessment Committee Act, 1862."

I am further directed to call your attention to Section 14 of the above-mentioned Act, by which you are required, within three calendar months after the appointment of the Committee, to make out the Valuation List as therein mentioned.

I beg also further to direct your attention to Section 17 of the Act, requiring the Valuation List, when made, to be deposited in the place where the rate-books are kept, a copy of the list to be then forthwith sent to the Board of Guardians, the notice to be given of such deposit, and, at the expiration of 14 days from the giving of the notice, the list itself to be transmitted to the Committee.

You will, therefore, perceive that you are bound to make out your Valuation List, deposit it with the rate-books for 14 days, and then transmit the same to me by the 26th December next (the expiration of three calendar months from the appointment of the Committee), but it would expedite business very much indeed if you would make it out, deposit it, and give notice of your having done so, more than 14 days at least previous to that date, in order that such list may be transmitted to the Committee as early as possible.

Forms for making out the list can be obtained of Messrs. Shaw & Co., 137, Fetter-lane, London; and where copies of the Act can also be had.

E. N. Cole,
Clerk to the Assessment Committee.

To the Overseers.

Resolved,—"THAT it is imperative on the vestries of each parish to make such returns of their several assessments as will embody the rack rental of their parishes, in aggregate."

The Assessment Committee forward this resolution to the officers of their several parishes, in order that they may be enabled to establish an equitable assessment throughout the union, and also be able to reduce the "gross estimated rental" to "rateable value," by allowing an equal percentage on each parochial assessment, thus, hoping to avoid a serious expense and all annoyances resulting from new valuations.

Walsingham Union.

WALSINGHAM UNION.

Bridge-street, Fakenham,
15 November 1862.

Gentlemen,

IN obedience to the resolutions unanimously adopted at the meeting of the delegates of the Assessment Committees of the several unions in the county of Norfolk, held in the Shire Hall, at the Castle at Norwich, on the 8th instant; the Assessment Committee of this union beg to make the following recommendations to the churchwardens and overseers of the several parishes comprised therein:—

1. The gross estimated rental is the rent at which the property may reasonably be expected to let from year to year, the tenant paying the usual tenant's rates and taxes, and tithe-commutation rentcharge (if any).

2. The rateable value is the amount of the gross estimated rental, as above defined, after deducting therefrom the average annual expense of repairs and insurance, and any other expenses which may be necessary in order to keep the property in a state to command the rent.

3. The annual value of property as determined by the Income Tax Commissioners for the purpose of Schedule A., or the actual rent where the property is let, may, as a general rule,

Norfolk.

Walsingham Union.

rule, be considered as a test of the reasonable rent for the purpose of the Parochial Assessment Act, but is not a conclusive test.

The Committee beg to recommend the overseers to adopt the following as a rule for their guidance in making their deductions, viz. :—

1. Naked land without buildings	1 *l.* per cent.
2. For large farm occupations	5 *l.* per cent.
3. For farm occupations rented at 100 *l.* and upwards, and less than 200 *l.* per annum	10 *l.* per cent.
4. For small occupations under 100 *l.* per annum rent	15 *l.* per cent.
5. For house, with or without shop, above 6 *l.* and not exceeding 15 *l.* per annum rent	20 *l.* per cent.
6. House, with or without shop, above 15 *l.* and not exceeding 40 *l.* per annum rent	15 *l.* per cent.
7. House, with or without shop, above 40 *l.* per annum rent	10 *l.* per cent.
8. Cottages at 6 *l.* and under per annum rent (where the owner pays the rates)	35 *l.* per cent.
9. Mills not to exceed	50 *l.* per cent.

All the above rates of deduction to admit of slight variation in extreme cases.

In valuing farms, the house, buildings, and land in the same parish, to be valued in one sum.

J. Wright,
Clerk to the Assessment Committee.

To the Churchwardens and Overseers.

COUNTY OF NORTHAMPTON.

Northampton.

Brackley Union.

Brackley Union.

Gentlemen, 3 December 1862.

I am directed by the Assessment Committee to inform you that the column headed "Gross Estimated Rental" in the new Valuation Lists to be prepared by you, must contain the full rent of the several hereditaments, or the amount at which they might reasonably be expected to let from year to year, and no deduction whatever is to be made for rates or other outgoings.

The column "Rateable Value" must be the amount which remains after deducting from the "Gross Estimated Rental" the probable average annual cost of the repairs, insurance, and other expenses, if any, necessary to maintain the premises in a state to command the rent which it is estimated the tenant from year to year would give for them.

The forms of Valuation Lists can now be obtained at my offices.

Arthur Weston,
Clerk to the Assessment Committee.

To the Overseers of the Poor.

Gentlemen, Brackley, 14 January 1863.

The Brackley Union Assessment Committee have directed me to forward to the overseers of each parish an extract from the minutes of their meeting held this day, which will be found below.

Arthur Weston,
Clerk.

(Extract.)

Resolved, "That the annual value of property determined by the Income Tax Commissioners for the purpose of Schedule A., or the actual rent where the property is let, may, as a general rule, be considered a test of the reasonable rent for the Parochial Assessment Act, but as not a conclusive test, and that the existence of important exceptional circumstances must be determined by the Assessment Committee.

"That deductions from the gross estimated rental for repairs, insurance, and other expenses, if any, necessary to keep property in state in which it will be fit to command

Northampton.
Brackley Union.

rent may be made by way of percentage on the gross estimated value, within the following limits, viz.:—

Land without buildings	5 *l.* per cent.
Land with buildings	15 *l.* per cent.
Houses at 6 *l.* and over	20 *l.* per cent.
Houses under 6 *l.*	25 *l.* per cent.
Mills and factories	35 *l.* per cent."

N. B.—The overseers must deposit the Valuation Lists and give notice thereof 14 days prior to forwarding the same to the Committee.

Wednesday the 28th January inst. is the day appointed by the Committee for receiving the lists.

Brixworth Union.

Brixworth Union.

Notice is hereby given, that the Board of Guardians of the Brixworth Union having, at a meeting held on the 23d day of October 1862, appointed an Assessment Committee for the said union, in pursuance of the "Union Assessment Committee Act, 1862," you are hereby required by the said Act, on or before the 6th day of December next, to make a list of all the rateable hereditaments in the said parish, with the annual value thereof respectively, in the form set out in the Schedule to the said Act, which is as follows:—

Valuation List for [*the Parish or Place for which the List is made*], in the County of

Name of Occupier.	Name of Owner.	Description of Property.	Name, or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

Signed this day of

A. B.
C. D. } Overseers of the Poor of the Parish aforesaid.

And unless you think that the valuation last acted upon in assessing the rate for the relief of the poor correctly shows the full annual rateable value of all such hereditaments, you are required to revise such valuation:

And when the said list (which is to be styled "The Valuation List") has been duly made and signed by you, you are to deposit it in the place within the said parish in which rate-books are deposited or kept, and to give public notice thereof, on the Sunday next following such deposit, in the same manner as in the case of a poor-rate allowed by the justices; and whilst such list remains so deposited, all persons assessed or liable to be assessed to the relief of the poor of the said parish will have the same right of inspecting and of demanding and taking copies of and extracts from such list, as in the case of a poor-rate allowed by the justices:

And you are also required, as soon as the said list has been made and signed, to deliver a copy thereof to the Board of Guardians of the above-named union; and further, at the expiration of 14 days from the time of the notice of the deposit of such list, to transmit the list itself to the said Assessment Committee.

Signed, by order of the said Committee, this 8th day of November 1862.

Robert Hewitt,
Clerk of the Committee.

To the Overseers of the Poor.

N.B.—The requisite Forms for preparing the Valuation List may be obtained, in books or quires, on application to me, at Northampton.

Northampton, 26 March 1863.

Sirs,

By direction of the Brixworth Union Assessment Committee, I send back to you herewith the Valuation List of your parish for your revision and amendment, according to

to the resolutions on the other side, to which I have to request your immediate attention, and to advise your adoption of the same. Northampton.

Copies of the Property Tax Assessment, Schedule A. of your parish you may have for a small sum, on your application to Mr. Tomalin, the clerk to the Commissioners, at his offices, in the Market Square, Northampton. Brixworth Union.

Proper forms for the Valuation List, and of deposit of same, you can purchase of Messrs. Freeman & Son, printers and stationers, Market Square, Northampton.

You must cast up each column of the revised and amended list of extent or acreage, and money amount, to show the respective totals for the whole parish, and the list must be returned to me, at my offices, at Northampton, on or before Thursday, the 7th of May next.

A copy of the list should also be transmitted to me for the Board of Guardians immediately after you have made it out and deposited it in your parish, as required by the Act of Parliament, which you had better consult, not only in this respect but upon other matters.

I shall be happy to give you any further information or instruction you may require.

Robert Hewitt,
Clerk.

To the Overseers.

Northampton.—Resolutions of Deputation Meeting, 7th January 1863.

1st. THAT the gross estimated rental is the rent, at which property may reasonably be expected to let from year to year, the tenant paying the usual tenant's rates, taxes, and tithe-commutation rentcharge (if any).

2d. That the rateable value is the amount of the gross estimated rental, as above defined, after deducting therefrom the average annual costs of repairs and insurance, with any other expenses which may be necessary to maintain the property in a state to command the rent.

3d. That the annual value of property as determined by the Property Tax Commissioners, Schedule A., or the actual rent where the property is let, may, as a general rule, be considered a test of the reasonable rent for the purposes of this Assessment Act, but shall not be taken as a conclusive test; and that all important exceptional cases must be determined by the respective Union Assessment Committees.

4th. That deductions from the gross estimated rental for repairs, insurance, and other expenses (if any) necessary to maintain the property in a state to command the rent, may be made by way of percentage, and these deductions should be fixed, viz.:

For land without buildings, 5 per cent.
For farms, including houses and buildings, 15 per cent.
For houses, with a rent over 6*l.* per annum, 20 per cent.
For cottage property, with a rent under 6 *l.* per annum, 25 per cent.
For mills and factories, 35 per cent.

Resolutions of Assessment Committee.

15th January 1863.—That the above resolutions be adopted, except the third resolution to be interpreted broadly—not taking Schedule A. as the sole, but as one of the tests by which this Committee are to compare the Valuation Lists sent in by the overseers, and in the fourth resolution—the word "farm" to be inserted before houses in farms—including houses and buildings.

26th February 1863.—That, as a general rule, total quantities of cottages with ground occupied therewith of each individual owner, might all be classed under one extent, but each occupation should be separately rated.

That shrubberies, plantations, and ponds, should be allowed the same deduction as land without buildings, viz.: 5 per cent.

12th March 1863.—1. That all the Valuation Lists be sent back, immediately after the 25th of March instant, to the overseers, with instructions that their valuations be made in accordance with the assessment to the property tax, under Schedule A., where that tax, in their opinion, fairly represents the value at which it may reasonably be supposed to let for. That in all other cases where the assessment to the property tax is either above or below the value, as above stated, the overseers are to make new valuations, and to put such value upon the hereditaments as they, in their judgment, may think right, but in every case the reasons are to be given why their valuations are at variance with the property tax assessment, and the extent of the variation in each case; such reasons are to be stated on a paper to be sent in with their respective Valuation Lists.

2. That the said Valuation Lists be further amended by making deductions from the gross estimated

Northampton. Brixworth Union.

estimated rental, in order to arrive at the net rateable value, in accordance with the schedule agreed upon at the deputation meeting, held at Northampton, on the 7th January last, and as subsequently adopted by this Committee.

3. That certain latitude be given to the overseers in making such deductions with respect to houses, buildings, and cottages, making greater deductions on those in a bad state of repair, and less on those in good repair, but the aggregate deductions to be in accordance with the above schedule and resolutions of this Committee.

That parishes through which the railroad passes have their especial attention called to the law respecting the mode of rating thereof, and consult with each other on the same.

To the Overseers.

Board Room, 11th day of June 1863.

INSTRUCTIONS for VALUATION LISTS.

THAT in revising the Valuation Lists, the hereditaments be separated into the five classes specified in the county resolutions, as modified at Brixworth (*see* Mr. Hewitt's printed circular of the 26th March last), and the totals of each kept apart.

That the gross estimated rentcharge of tithe be fixed at the sum it is commuted at, and a deduction of 7½ per cent. allowed for the rateable value.

That the gross estimated rental of the London and North Western Railway Company (Northampton and Market Harborough Branch) be assessed at 150 *l.* per mile, and a deduction of 35 per cent. allowed for the rateable value.

That cottages of fair average accommodation, without land, be assessed at a gross estimated rent of 50 *s.* per annum.

That cottages of a superior character, or occupied with good gardens or allotment land, be assessed at a fair and reasonable rent.

That cottages of an inferior character, and of less value than 50 *s.* per annum, be assessed at such rent as they are supposed to be worth.

That the new Valuation Lists be sent in to Mr. Hewitt, the clerk, within 14 days from the date hereof.

By order of the Committee,
Robt. Hewitt, Clerk.

Hardingstone Union.

HARDINGSTONE UNION.

Assessment Committee Meeting, held 9th February 1863.

To the Overseers.

Gentlemen,

Your particular attention is requested to the enclosed report of the meeting of deputations from Boards of Unions, held at Northampton, on the 7th day of January 1863, under the presidency of Lord Spencer.

The rates of deduction there agreed upon, have been adopted by the Assessment Committee of the Hardingstone Union, as the rule upon which the parishes of this union shall be assessed.

You are therefore desired to apply the rates of deduction hereinafter mentioned to the new assessment of your parish, to be sent in by you before the 1st of March:—

	£.	
For Land, without buildings - - - - -	5	per cent.
„ Farms, including houses and buildings - -	15	„
„ Houses, with a rent over 6 *l.* a year - - -	20	„
„ Cottages, with a rent under 6 *l.* a year - -	25	„
„ Mills, factories, &c. - - - - - -	35	„

Chr. Hughes, Clerk.

At a meeting of deputations from the several Union Assessment Committees in the county of Northampton, held at the County Hall, on Wednesday, the 7th day of January 1863, for the purpose of discussing points of difference under the Union Assessment Committee Act of last Session, and to secure, as far as possible, uniformity in the revision of the Valuation Lists by the Assessment Committees throughout the county, the following resolutions were adopted at the conference:—

1. That the gross estimated rental is the rent at which property may reasonably be expected to let from year to year, the tenant paying the usual tenant's rates, taxes and tithe-commutation rentcharge (if any).

2. That

Northampton.
——
Hardingstone Union.

2. That the rateable value is the amount of the gross estimated rental as above defined, after deducting therefrom the average annual costs of repairs and insurance, with any other expenses which may be necessary to maintain the property in a state to command the rent.

3. That the annual value of property as determined by the Property Tax Commissioners, Schedule A., or the actual rent, where the property is let, may, as a general rule, be considered a test of the reasonable rent, for the purposes of this Assessment Act, but shall not be taken as a conclusive test; and that all important exceptional cases must be determined by the respective Union Assessment Committees.

4. That deductions from the gross estimated rental for repairs, insurance, and any other expenses (if any) necessary to maintain the property in a state to command the rent, may be made by way of percentage, and that these deductions should be fixed, namely, for land, without buildings, 5 *l.* per cent. For farms, including houses and buildings, 15 *l.* per cent. For houses, with a rent over 6 *l.* per annum, 20 *l.* per cent. For cottage property, with a rent under 6 *l.* per annum, 25 *l.* per cent. For mills and factories, 35 *l.* per cent.

5. That a copy of the above resolutions be sent to all the unions invited to attend the meeting.

(signed) *Spencer.*

INSTRUCTIONS to the Overseers of the Poor.

[*See* similar Letter, dated 24 November 1862, under the head of the PRESCOT UNION.]

KETTERING UNION.

Kettering Union.

Gentlemen, 3 November 1862.

THE Committee for carrying into effect the provisions of "The Union Assessment Committee Act, 1862," having been appointed for this union, on the 22d day of September last, I am directed to remind you that, by the 14th section of the Act, you are required within three calendar months after the appointment of such Committee to make a list of all the rateable hereditaments in your parish, with the annual value thereof respectively; and unless you think "that the valuation then last acted upon in assessing the rate for the relief of the poor, correctly shows the full annual rateable value of all such hereditaments," you are to revise such valuation.

For your guidance I have to state, that if there be any rateable hereditament, not actually rated, in your latest poor-rate, that should nevertheless be included therein. And by the 15th section of the Act "the gross estimated rental for the purposes of the Schedule to this Act shall be the rent at which the hereditament might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes, and tithe-commutation, rent-charge if any."

With respect to the first five columns in the Valuation List, "Name of Occupier," "Name of Owner," "Description of Property," "Name or Situation of Property," and "Estimated Extent," I apprehend you will have no difficulty, because these can readily be filled up from the rate-book, inserting therein any rateable property which may have been omitted. And in the column headed "Gross Estimated Rental," you will insert the ordinary rack-rent of the several properties, estimated on the assumption that the tenant pays the rates and taxes, and tithe rentcharge.

The Committee are not prepared to suggest what sums should be deducted, or what percentage should be made from the gross estimated rental, in the case of farm buildings and land, or of houses, or cottage property; perhaps a deduction of from five to ten per cent. upon extensive farm buildings with land, and from 10 to 15 per cent. upon houses and cottages might be considered amply sufficient to cover every expense necessary to maintain the property in such a state to command the rent. But at all events, it is very desirable that there should be uniformity in these deductions in every parish in the union, and indeed throughout the county, which may ultimately prevent the necessity of having expensive valuations made.

When the Valuation List is completed, it is to be signed, dated, and a copy forwarded to the Committee.

The form upon which the Valuation List is to be made, can be obtained on application at my office, and I shall be glad to give you any further information which it is in my power to afford.

The Churchwardens and Overseers. *William Marshall.*

Oundle Union.

Northampton.

Oundle Union.

At a meeting of deputations from the several Union Assessment Committees in the county of Northampton, held at the County Hall, on Wednesday, the seventh day of January 1863, for the purpose of discussing points of difference under the Union Assessment Committee Act of last Session, and to secure as far as possible uniformity in the revision of the Valuation Lists by the Assessment Committee throughout the county, the following resolutions were adopted at the conference:—

1. That the gross estimated rental is the rent at which property may reasonably be expected to let from year to year, the tenant paying the usual tenant's rates, taxes, and tithe-commutation rentcharge (if any).

2. That the rateable value is the amount of the gross estimated rental as above defined, after deducting therefrom the average annual costs of repairs and insurance, with any other expenses which may be necessary to maintain the property in a state to command the rent.

3. That the annual value of property as determined by the Property Tax Commissioners, Schedule A., or the actual rent where the property is let, may as a general rule be considered a test of the reasonable rent for the purposes of this Assessment Act, but shall not be taken as a conclusive test; and that all important exceptional cases must be determined by the respective Union Assessment Committees.

4. That deductions from the gross estimated rental for repairs, insurance, and any other expenses (if any) necessary to maintain the property in a state to command the rent, may be made by way of percentage, and that these deductions should be fixed, namely, for land without buildings, 5 *l.* per cent. For farms including houses and buildings, 15 *l.* per cent. For houses with a rent over 6 *l.* per annum, 20 *l.* per cent. For cottage property with a rent under 6 *l.* per annum, 25 *l.* per cent. For mills and factories, 35 *l.* per cent.

5. That a copy of the above resolutions be sent to all the unions invited to attend the meeting.

Peterborough Union.

Peterborough Union.

Peterborough, 22 December, 1862.

Gentlemen,

I am directed by the Board of Guardians to inform you that, in order that the Valuation Lists sent in to the Assessment Committee should be uniform, they have to request all overseers of the poor to separate houses from the land where practicable (such as farm-houses and buildings), and that the separate portions or fields of land on each farm be distinguished. The only deductions to be made being from 10 *l.* to 15 *l.* per cent. for repairs and insurance of houses and buildings, and also tithe and drainage tax (where any) charged upon the property.

S. C. W. Buckle,
Clerk to the Guardians and Assessment Committee.

To the Overseers.

Potterspury Union.

Potterspury Union.

Potterspury Union, April 1863.

Scale of deductions as agreed upon by the Committee to be made from the gross estimated rental for repairs, insurance, and any other expenses (if any) necessary to maintain the property in a state to command the rent:—From land without buildings, 5 *l.* per cent. From land with farm-house or buildings, exclusive of cottages, 10 *l.* per cent. For houses with a rent over 6 *l.* per annum, 20 *l.* per cent. Cottages not exceeding 6 *l.*, 25 *l.* per cent. Brick yards, kilns, tile and lime kilns, mills and factories, 30 *l.* per cent. The gross estimated rental is the rent at which the hereditaments might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes and tithe-commutation rentcharge (if any); the tenant taking these burthens upon himself.

The rateable value is the gross estimated rental after deducting for repairs, insurance, and any other expenses (if any) necessary to maintain the property in a state to command the rent according to the scale set forth above.

The Valuation Lists must be signed by the churchwardens and overseers of the poor.

Northampton.

Wellingborough Union.

Wellingborough Union.

Gentlemen, Wellingborough Union, 15 January 1863.

I am directed by the Assessment Committee of this union to forward for your guidance in filling up the Valuation Lists required by the Union Assessment Committee Act of last Session the following resolutions, which were unanimously adopted at the meeting of the Committee held on Wednesday last, the 14th inst., viz.:—

1. That the gross estimated rental is the rent at which property may reasonably be expected to let from year to year, the tenant paying the usual tenant's rates and taxes, and the tithe-commutation rentcharge (if any).

2. That the rateable value is the amount of the gross estimated rental, as above defined, after deducting therefrom the average annual costs of repairs and insurance, with any other expenses which may be necessary to maintain the property in a state to command the rent.

3. That the annual value of property as determined by the Property Tax Commissioners, Schedule A., or the actual rent (where the property is let), may as a general rule be considered a test of the reasonable rent for the purposes of the Assessment Act, but shall not be taken as a conclusive test, and that all important exceptional cases must be determined by the Assessment Committee.

4. That in order to ascertain the rateable value, deductions from the gross estimated rental, for repairs, insurance, and other expenses necessary to maintain the property in a state to command the rent, be made by way of percentage; and that such deductions be made on the following principles, viz.:—

1. For land without buildings - - - - 1 to 5 per cent.
2. For farms (including houses and buildings) - 5 to 15 per cent.
3. For houses, shops, warehouses, mills, and other buildings - - - - - - - 10 to 25 per cent.
4. For cottage property - - - - - - 15 to 30 per cent.

M. Reid Sharman,
Clerk to the Committee.

COUNTY OF NORTHUMBERLAND.

Northumberland.

Alnwick Union.

Alnwick Union.

A Return or Valuation List, containing the full and fair annual value of the property, messuages, lands, tenements, and hereditaments, rateable to the relief of the poor in the township of in the parish of in the Alnwick Union, in pursuance of the Act of Parliament in that case made (25 & 26 Vict. cap. 103).

Names of Occupiers.	Names of Owners.	Description of Property.	Name or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

In making out this return, the overseers are to attend to the following instructions:—

1. The gross annual value of any property is to be fixed at the rent at which the same might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes, and tithe-commutation rent charge (if any), and the net annual value is after deducting from the gross rental the probable average annual cost of the repairs, insurance, and other expenses necessary to maintain them in a state to command such rent;

The meaning of net rent being, the rent which the landlord receives, deducting therefrom anything which he pays out of such rent, for repairs, insurance, and other expenses above referred to.

2. Saleable underwoods are to be included, but not woods or plantations; but if the latter are used for depasturage, or any other purpose, they must be rated accordingly.

Northumberland.
Alnwick Union.

3. All premises are to be included at their full and fair annual value, whether occupied or not.

4. All improvements are to be taken into account, and whatever percentage a tenant pays upon the outlay to his landlord, must be considered, in order to ascertain the annual value.

5. All commutation rentcharges, when practicable, are to be separately valued and assessed.

6. The overseers are to state, on some part of this return, whether the property in their parish was ever valued, and the date of the last valuation, and by whom and in what manner the valuation was made.

7. Before the overseers make this return to the Committee, they must deposit it in the place in which rate-books are usually deposited and kept, and cause a copy thereof to be forthwith delivered to the Board of Guardians; then the overseers must give public notice of such deposit on the Sunday next following such deposit, as in the case of a poor-rate, in order that ratepayers may inspect the same, and at the expiration of 14 days from such notice, the overseers must transmit a return to the Committee.

8. The returns will be received upon this form, which may be had of Mr. Pike, printer, Alnwick, the contractor for printing the same, at the rate provided by his contract.

John Atkinson Wilson,
Clerk to the Committee.

Alnwick Board Room,
27 September 1862.

Bellingham Union.

Bellingham Union.

Copy of Instructions sent to the Overseers of the Poor.

[*See* similar Letter, dated 24 November 1862, under the head of the "Prescot Union."]

Berwick-upon-Tweed Union.

Berwick-upon-Tweed Union.

Berwick-upon-Tweed,
27 October 1862.

Gentlemen,

I beg to inform you that the Guardians of the Union, in pursuance of "The Union Assessment Committee Act, 1862," did, at their meeting on the 15th ultimo, appoint a committee called the Assessment Committee, whose duty it is to carry into effect the purposes of that Act.

I am directed by the Assessment Committee to inform you, that by the 14th section of the new Act, you are required, within three calendar months from the appointment of the committee (15 September), to make out a list of all the rateable hereditaments in your parish, with the annual value thereof respectively, in the form sent to you herewith.

Taking your latest poor-rate as your guide, you will copy the required particulars into the first five columns of the form, revising and correcting them where necessary. The remaining two columns will require more attention; and for your guidance, I may inform you that the gross estimated rental is required, by Section 15 of the new Act, to be the rent at which the hereditaments might reasonably be expected to let from year to year, deducting therefrom the tithe-commutation rentcharge, if any, and the tenant paying all the usual tenant's rates and taxes.

The net annual value will still be in accordance with "The Parochial Assessment Act of 1836," namely, the amount of the gross estimated rental, as above, but deducting therefrom the probable average annual cost of the repairs, insurance, and other expenses, if any, necessary to maintain the hereditaments in a state to command such rent.

In obtaining these particulars also your poor-rate will be of some guide to you, though you must take care to revise it in all cases where you consider the existing valuation not to be correct.

The Valuation List, when completed, must be dated and signed by you, and a copy forthwith made in the like form also sent herewith, and forwarded to me on behalf of the Board of Guardians. The original list must be deposited by you for inspection of rate-payers in the place where your rate-books are usually kept, and public notice given of such deposit in the form enclosed herewith. At the end of 14 days from this notice, the original list must be sent to me on behalf of the Assessment Committee.

As the Valuation Lists, when completed, are to form the basis for contributions to the Union Common Fund, and also of all parochial rates, it is very important that one uniform system in making these lists be adopted throughout the whole union; and I am instructed to urge upon you to exercise great care in their preparation, and a strict adherence to the principles before explained.

The Assessment Committee and the Poor Law Board are both desirous to get the Valuation Lists made out, and brought into use during your present year of office, and in

Northumberland.

Berwick-upon-Tweed Union.

in time for the Lady-day contributions to be framed upon them; and I trust you will lose no time in the preparation of the lists for your parish, and in otherwise carrying this important Act into effect.

If you require any further directions, and it is in my power to give them, I am instructed to do so on your applying to me.

E. Willoby,
Clerk to the Committee.

To the Overseers of the Poor.

Glendale Union.

GLENDALE UNION.

INSTRUCTIONS to Overseers from the Assessment Committee of the Glendale Union.

To the Overseers of the Poor.

Gentlemen, Wooler, 13 November 1862.

I AM directed by the Union Assessment Committee to inform you that an Act was passed last Session of Parliament to amend the law relating to parochial assessments, and that, in compliance with its requisitions, a committee of elected and *ex-officio* guardians was, on the 6th inst., appointed for carrying the Act into execution for the Glendale Union.

By the terms of the Act, you are required, within three months from the 6th inst., to make out a Valuation List for your parish in the form set forth in the schedule, for which the necessary sheets are enclosed you, and also a copy of the Act for your information and guidance. When the list is made out you are to deposit it in the place where your rate-books are kept, delivering to me forthwith a copy for the Board of Guardians. You are also directed to give public notice of such deposit, in the same manner as in the case of levying a poor-rate, on the Sunday next following; and at the expiration of 14 days from such notice, you are to transmit that list to me on behalf of the Committee.

For your further guidance and assistance in preparing the list, I beg to inform you that, in ascertaining the gross estimated rental, it will be desirable, in each case, as far as possible, to take the actual rent, deducting from it the tithe rentcharge, if included therein, which has to be returned separately, and adding to the rent any interest paid by the tenant for drainage or other improvements; and in estimating the rateable value, it will be advisable in each case to deduct from the gross rental 5*l.* per cent. for repairs and insurance, &c., in the case of farms, and 10*l.* per cent. in the case of houses unattached to farms.

In conclusion, I am directed by the Committee to request that you will, if possible, complete and return your list on or before the 1st of January next (or sooner if convenient), as by so doing you will very much facilitate the carrying out of the Act.

Wm. Wightman, Clerk.

Haltwhistle Union.

HALTWHISTLE UNION.

INSTRUCTIONS to Overseers.

AN allowance to be made as follows:—

Houses	from	5	to	20 per cent.
Land with houses	„	5	to	15 „
Land without houses	„	1	to	5 „
Mill property				25 „

Hexham Union.

HEXHAM UNION.

Gentlemen, Hexham, 30 September 1862.

I AM directed to inform you, that a Union Assessment Committee for the Hexham Union, was duly appointed by the Board of Guardians on the ninth day of September last, in pursuance of the provisions of "The Union Assessment Committee Act, 1862," and that, by the 14th section of that Act, the overseers of each parish and township in this union are, within three months after the appointment of this Committee, to make a list of all the rateable hereditaments in their parish or township, with the annual value thereof respectively, in a similar form to the one sent you herewith, and unless such overseers think that the valuation then last acted upon in assessing the rate for the relief of the poor correctly shows the full annual rateable value of all such hereditaments, they are to revise such valuation, and to sign every list so made by them as aforesaid, and which is to be styled "The Valuation List." It will therefore be your duty to revise the valuation in all cases where the poor-rate is made upon a lower scale of assessment than that prescribed by the Parochial Assessment Act, 6 and 7 Wm. 4, c. 96.

And by the 15th section of the Union Assessment Committee Act, the term the "Gross Estimated Rental" is explained, and the ambiguity in the former Act removed, and the amount to be inserted in the column under that heading is to be the rent at which the

Northumberland.
Hexham Union.

hereditaments might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes, and tithe-commutation rentcharge, if any.

And the net annual value of the hereditaments to be rated, and to be inserted in the column "Rateable Value," is the same as before in accordance with the 1st section of the Parochial Assessment Act, 6 and 7 Wm. 4, c. 96, that is to say, "of the rent at which the same might reasonably be expected to let from year to year, free of all usual "tenant's rates and taxes, and tithe-commutation rentcharge, if any, and deducting therefrom the probable average annual cost of the repairs, insurance, and other expenses, if any, necessary to maintain them in a state to command such rent."

In order, however, that no misunderstanding may arise as to the construction to be put upon this section, and the term "Gross Estimated Rental," and "Rateable Value," an extract from the opinion of the Law Officers of the Crown, and of Mr. Tomlinson, published in a circular of the Poor Law Board, of the 9th of May, 1859, is given as follows — "We understand by gross estimated rental, mentioned in the schedule to the Parochial Assessment Act, the rent at which the property might be expected to be let, free of tenant's rates and taxes, and tithe-commutation rentcharge, the tenant taking these burdens upon himself; and we suppose that in practice the column is usually filled up, so far as regards corporeal hereditaments, with figures expressing or approximating to the conventional or rackrent on a tenancy, from year to year. After making the deduction therefrom of average repairs, &c., the rateable value of such property is arrived at."

And, in compliance with the 17th section of the said Union Assessment Committee Act, the Valuation List when made out and signed by the overseers is to be deposited by them in the place where their rate-books are kept, and a copy of such Valuation List forthwith delivered to the Board of Guardians, and the overseers are to give public notice of the deposit of this list on the Sunday following such deposit, in the same manner as in the case of a poor-rate allowed by Justices, and you are also required, pursuant to the same section of this Act, at the expiration of 14 days from the time of the notice given by you of the deposit of such list, to transmit such list to the said Hexham Union Assessment Committee at my office in Hexham. And in order to ensure a uniform and correct valuation of every parish and township in the union, it is necessary that these Valuation Lists should be carefully and fairly prepared, and thus avoid also unnecessary expense to your township, and the Committee suggest to you, as a means of assisting in arriving at the proper annual rateable value, to ascertain as far as is possible the actual rent paid to the landlords by the tenants, and in each case also whether the usual tenant's rates and taxes, and tithe-commutation rentcharge, if any, and repairs, insurance, and other expenses to be taken into consideration, are respectively paid by the landlords or the tenants.

John Stokoe,
Clerk to the Guardians.

Valuation List for [*the Parish or Place for which the List is made*], in the County of Northumberland.

Names of Occupiers.	Names of Owners.	Description of Property.	Name or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

Signed this day of 186 .

A. B.
C. D. } Overseers of the Poor of the Parish aforesaid.

Verbal directions were afterwards given to the overseers personally.

Morpeth Union.

Morpeth Union.

To the Overseers of the Poor.

Notice is hereby given, that the Board of Guardians of the Morpeth Union having, at a meeting held on the 13th day of August 1862, appointed an Assessment Committee for the said union, in pursuance of the "Union Assessment Committee Act, 1862," you are hereby required by the said Act, within three calendar months after the appointment

appointment of such Committee, to make a list of all the rateable hereditaments in the said parish (*or* township), with the annual value thereof respectively, in the form set out in the schedule to the said Act, which is as follows:—

VALUATION LIST for [*the Parish or Place for which the List is made*], in the County of Northumberland.

Name of Occupier.	Name of Owner.	Description of Property.	Name or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

Signed this day of

A. B.
C. D. } Overseers of the Poor of the Parish aforesaid.

And unless you think that the valuation last acted upon in assessing the rate for the relief of the poor correctly shows the full annual rateable value of all such hereditaments, you are required to revise such valuation:

And when the said list (which is to be styled "The Valuation List") has been duly made and signed by you, you are to deposit it in the place within the said parish (*or* township) in which the rate-books are deposited or kept, and to give public notice thereof, on the Sunday next following such deposit, in the same manner as in the case of a poor-rate allowed by the Justices; and whilst such list remains so deposited, all persons assessed or liable to be assessed to the relief of the poor of the said parish (*or* township) will have the same right of inspecting and of demanding and taking copies of and extracts from such list, as in the case of a poor-rate allowed by the Justices:

And you are also required, as soon as the said list has been made and signed, to deliver a copy thereof to the Board of Guardians of the above-named union; and further, at the expiration of 14 days from the time of the notice of the deposit of such list, to transmit the list itself to the said Assessment Committee.

At a meeting of the Committee held on the 3d November inst., it was ordered that the several and respective overseers of the several and respective parishes comprised in the Morpeth Union shall and do, and they are hereby required on the 17th day of December now next to deliver to or for the said Committee at the Board Room in Morpeth, a list of all rateable hereditaments in their several and respective parishes rateable to the relief of the poor, with the annual value thereof, according to the form required by Section 14 of the said Act, in conformity with the principle of rating prescribed by Section 15 of the same Act, and that notice of this requisition be given by the clerk to the said several and respective overseers.

Signed by order of the said Committee, this 3d day of November 1862.

Geo. Brumell,
Clerk of the Committee.

N.B.—The requisite forms for preparing the Valuation List may be obtained in books or quires on application to me at my office in Morpeth.

In making out the Valuation Lists the overseers are to attend to the following instructions:—

1. The gross annual value of any property is to be fixed at the rent at which the same might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes, and tithe-commutation rentcharge, if any, and the net annual value is after deducting from the gross rental the probable average annual cost of the repairs, insurance, and other expenses necessary to maintain them in a state to command such rent.

The meaning of net rent, being the rent which the landlord receives, deducting therefrom anything which he pays out of such rent for repairs, insurance, and other expenses, above referred to.

2. Saleable underwoods are to be included, but not woods or plantations; but if the latter are used for depasturage, or any other purpose, they must be rated accordingly.

3. All premises are to be included at their full and fair annual value, whether occupied or not.

Northumberland.
Morpeth Union.

4. All improvements are to be taken into account, and whatever percentage a tenant pays upon the outlay to his landlord must be considered, in order to ascertain the annual value.

5. All commutation rentcharges, when practicable, are to be separately valued and assessed.

6. The overseers are to state, on some part of this return, whether the property in their parish was ever valued, and the date of the last valuation, and by whom and in what manner the valuation was made.

7. Before the overseers make this return to the Committee, they must deposit it in the place in which rate-books are usually deposited and kept, and cause a copy thereof to be forthwith delivered to the Board of Guardians—then the overseers must give public notice of such deposit on the Sunday next following such deposit, as in the case of a poor-rate, in order that ratepayers may inspect the same; and at the expiration of 14 days from such notice, the overseers must transmit a return to the Committee.

P.S.—The overseers are reminded that the lists must be sent to the clerk on or before the 17th instant, and in case of default they are liable to a penalty not exceeding 20*l.*

By order,

Geo. Brumell,
Clerk to the Committee.

Morpeth Board Room,
1 December 1862.

Newcastle-upon-Tyne Union.

NEWCASTLE-UPON-TYNE UNION.

No formal instructions from the Committee to the overseers have been issued; but the overseers of each parish met together previous to the preparation of the lists, and agreed that, as a rule throughout the union, 5*l.* per cent. should be allowed off the gross estimated rental of land, and 10*l.* per cent. off all other property, in calculating the rateable value; and the Committee approved of the arrangement.

Thomas Oliver,
For Clerk to the Assessment Committee.

Rothbury Union.

ROTHBURY UNION.

Shaftoe, Newcastle-upon-Tyne,
7 November 1862.

Gentlemen,

I AM instructed by the Rothbury Union Assessment Committee to call your especial attention to the provisions of this statute, which came into operation on the 7th August 1862. It would be most desirable that the overseers of every parish in the union should possess themselves of a copy of the Act without delay, in order that the new duties and responsibilities which devolve upon them may be the better understood, and the more efficiently executed.

The sole object of this Act is, to secure uniformity and correctness in the valuation of rateable property in the unions of England, and the attainment of this object is now the more important in consequence of an Act of 1861, whereby the contribution of townships to the common fund of the union is regulated, not according to the average expenditure of the township, as hitherto has been the case, but according to the annual value of the rateable property therein.

The Assessment Committee Act, in the first place, directs the guardians of each union to form from amongst themselves an Assessment Committee; and such a committee was accordingly appointed on the 20th October ult., by the guardians of this union.

Upon this Committee will devolve the duty of considering the Valuation Lists, of hearing objections to, of amending, and of approving the same when made and deposited by the overseers; and, when approved, these lists are to form the basis of all poor-rates to be made in the union.

Upon the overseers devolves the duty of preparing and submitting to the Committee Valuation Lists of all rateable property in their respective townships. The Valuation Lists are to be prepared by the overseers of every parish within three months after the appointment of the Committee, that is to say, before the 20th January next.

A form of Valuation List is sent herewith, and if requisite, a further supply of similar forms may be procured on application at the Board Room, Rothbury.

The only remarks which are necessary to be made, with respect to the details of the Valuation List, apply more particularly to the columns headed "Gross Estimated Rental," and "Rateable Value."

With

Northumberland.

Rothbury Union.

With respect to the gross estimated rental, I believe no statutory definition of that phrase has hitherto been given; the statute now under consideration, however, defines the construction of these words, and in the preparation of the Valuation Lists, the gross estimated rental shall be taken to mean the rent at which the property might reasonably be expected to let for from year to year—the tenant paying all usual tenant's rates and taxes, and tithe rentcharge, but the landlord paying or indemnifying the tenant from the average expense of repairs and insurance. The result will be the gross estimated rental to be entered in the list.

The rateable value, in the last column of the Valuation Lists, will be readily arrived at, by deducting from the gross estimated rental a sum representing the average cost of repairs and insurance, and other expenses, if any, necessary to maintain the property in a state to command the same rent. The other particulars requisite for completing the Valuation Lists will be taken from the last rate-book.

When the Valuation Lists are thus prepared, the overseers must sign them and affix the date of signature, and deposit the lists in the place where the parochial rate-books are kept. The overseers must, at the same time, deliver a copy of the Valuation Lists to the Board of Guardians, and they must, on the following Sunday, give public notice of the deposit of the Valuation Lists, in the same manner as in the case of a poor-rate allowed by the Justices.

Until the expiration of 14 days, from the date of such notice being given, all ratepayers in the parish shall have the right of inspecting and taking copies of the Valuation Lists.

Upon the expiration of the 14 days during which the lists are so deposited, the overseers must send the original Valuation Lists to the Assessment Committee, after which any overseer or ratepayer in the union will have the right to inspect and take copies for a further period of 14 days; and any person having the right to inspect the Valuation Lists may, within 28 days after notice of deposit has been given, give notice in writing to the Committee of objection to the Valuation List, or any part thereof. The objections so made will be heard before the Committee at a meeting to be appointed for the purpose, and may be allowed or dismissed, and the Valuation List amended or confirmed, according to circumstances. Powers of appeal are also created by the statute, while the right of appeal under the existing law is preserved.

The principal features of the Act having thus been shortly brought to your notice, I have now to request, on behalf of the Assessment Committee, that you will, at your earliest convenience, take such measures for carrying out the provisions of this Act as, in your opinion, may appear expedient.

Thomas Arkle,
Clerk to the Assessment Committee.

To the Overseers of the Poor.

Tynemouth Union.

TYNEMOUTH UNION.

INSTRUCTIONS issued to the Overseers for ensuring a just and uniform System of Valuation.

1. The estimated value of all rateable property to be what each might reasonably be expected to let for by public competition.

2. Deductions to be made from estimated value.

Land.—Farms, with house and buildings thereon, 5*l.* per cent. for rateable value.

House Property.—After allowing a reasonable amount for landlord's insurance, &c., 15*l.* per cent. for rateable value.

3. Coal mines, docks, ship-building establishments, manufactories, railways, wayleaves, &c., to be subjects for especial consideration after the valuers have completed their estimates.

Samuel Tibbs,
Clerk.

Nottingham.

COUNTY OF NOTTINGHAM.

Basford Union.

Basford Union.

At a meeting of the Assessment Committee of this Union, held on Tuesday, the 5th day of January 1863:

It was resolved, "That the Property Tax Assessment, or the rent actually paid (where the same can be ascertained), shall be taken by this Committee as the basis for calculating the gross estimated rental, and that the following deductions be allowed therefrom in order to ascertain the rateable value, viz:—

From land	5 per cent.
From houses and buildings (other than mills and factories) at and above the yearly rental of 20 *l.*	12½ per cent.
Under 20 *l.* and at and exceeding 6 *l.* yearly rental	20 per cent.
Under 6 *l.* yearly rental	30 per cent.
From mills and factories	One-third.

"All land exceeding one acre in extent to be rated separately from any house or building."

R. B. Spencer,
Clerk to the Assessment Committee.

East Retford Union.

East Retford Union.

30 September 1862.

Gentlemen,

I am directed by the Assessment Committee, appointed by the Guardians of the East Retford Union under the provisions of the Act of Parliament passed in the last Session to amend the law relating to parochial assessments, to forward you a copy of the Act for your guidance in the duties which will devolve upon you, and also a form of Valuation List, which by reference to Section 14 of the Act you will find it is your duty to make within a period of three months from the 20th September in the present year, that being the day on which the Committee was appointed.

To assist you in the preparation of that list, and to aid you in the discharge of your duties generally under the Act, I have prepared a table of instructions, also forwarded herewith, and to which as well as to the Act itself I have to direct your particular attention; and should these instructions not be sufficiently intelligible, I shall at all times be ready to assist you to the best of my power.

The Overseers of the Poor.

Chas. S. Burnaby.

Instructions to Overseers.

1. By Section 14 you are required, within three months from the appointment of the Committee, to make out, in the form sent you, a list of all the rateable hereditaments in your parish, with the annual value thereof respectively, and unless you should be of opinion that the valuation last acted upon, in assessing the rate for the relief of the poor, correctly shows the full annual rateable value of all such hereditaments, you are to revise such valuation. You are then to sign the list, and it will be called the "Valuation List."

2. Section 15 of the Act sufficiently explains how you are to calculate the gross estimated rental of each hereditament, in order to enable you to fill up the sixth column of the "Valuation List."

3. If the Committee think fit, they may require you to revise any existing valuation, in whole or in part, or direct you to make a new valuation; or with consent of the Board of Guardians may appoint some person to revise such existing valuation, or to make a fresh one, to be signed by him and delivered to you.

4. The Valuation List when made and signed by you, or when delivered to you by the person appointed under such last-mentioned power, is to be deposited by you in such place in the parish where the rate-books are deposited or kept; a copy of the list is to be made, and forthwith delivered to the Board of Guardians, and on the Sunday following the deposit, you are to give notice of such deposit in the same manner as you now publish a rate when allowed by the Justices.

5. For 14 days all ratepayers of the parish are to be allowed to inspect the list, and to take copies or extracts.

6. At

Nottingham.

6. At the expiration of the 14 days you are to transmit the list to the Committee.

East Retford Union.

7. If you have reason to think that your parish is aggrieved by the Valuation List, or that of any other parish within the union, on the ground of unfairness or incorrectness in the valuation, or on the ground of the omission of any rateable hereditament, you may, at any time after the deposit of the list, within 28 days after notice of such deposit, give notice in writing to the Committee and overseers, stating the grounds of objection, and if any other person is affected by such objection, notice is to be given to him also. (See sec. 18.)

8. The Committee will give you notice of such meetings as they may hold for hearing objections, which notice you are, on the Sunday following the receipt of it, to publish in the same manner as you now publish a rate allowed by Justices.

9. When the Valuation List is approved by the Committee, it will be delivered over to you, and a reference to Section 23 will show you how you are to preserve such list, and will sufficiently explain your duties as to the production of it.

10. You have power, under Section 25 of the Act, to make supplemental Valuation Lists when any alterations or additions may render the same necessary, or the Committee may direct new or supplemental lists to be made; and in such case, the same course of procedure is to be observed as already explained with reference to the original list.

11. After the Valuation List has been approved and delivered to you, no poor-rate or other rate which is required to be based upon the poor-rate shall be of any force, unless the hereditament included in such rate shall be rated according to the annual rateable value appearing in the Valuation List in force in your parish: and in the schedule to the Act you will find a fresh form of declaration to be made by you before the rate is allowed by Justices.

12. You have power to appeal against the Valuation List of any parish in the union; Sections 32, 33, 34, explain when and in what way this may be done, and it will be sufficient here merely to refer to them.

13. The Act is not to prevent compositions for rates under the Small Tenements Acts.

14. No property is to be rated which is not now by law liable to be rated.

15. Until the Valuation List has been approved and delivered to you, rates are to be made as required by the 6th and 7th Will. 4th, as heretofore.

16. The Committee may require you to make various returns authorised by Section 13 of the Act, and to produce documents, and disobedience in this respect renders the offender liable to a penalty of 20*l.*; and the injuring, defacing, concealing, or destroying rate-books, or giving false evidence before the Committee, is made an indictable misdemeanour.

EXTRACT from Minutes of the Assessment Committee, at a meeting held at the Clerk's Office, on the 6th November 1862.

"*Resolved*, That the clerk issue a circular to the overseers, informing them that in the opinion of the Committee they should make out their Valuation Lists on the following principle:—

"That the third column should contain in one line the house and premises held by any one occupier, and underneath it 'land' or garden occupied by the same person. The fourth column,—the description as heretofore used. The fifth column,—the number of acres, &c. The sixth column,—the actual rental paid by a tenant, and a reasonable rental where the owner is occupier. In the seventh column,—the amount of the actual rental, after deducting 5 per cent. on land, 15 per cent. on all houses and buildings above 7*l.* rental per annum, and 20*l.* on houses and buildings at and under 7*l.* In the case of any other hereditament, such deductions to be made as have hitherto been customary,

"That in any exceptional case, when pursuing these directions does not, in the opinion of the overseer, show the proper rateable value of the property, the overseer is requested, with his Valuation List, to intimate in writing to the Committee his reasons for such opinion.

"The Committee are quite disposed to make such reasonable compensation to overseers for their trouble, and such allowance for expenses, as the Act will authorise them to do."

MANSFIELD UNION.

Mansfield Union.

LETTER to the Overseers of the Poor in Prescott Union.

[*See* similar Letter, dated 24 November 1862, under the head of the PRESCOT UNION.]

Nottingham.

Newark Union.

NEWARK UNION.

Gentlemen, Newark, 11 February 1863.

I AM directed to inform you, that, to ascertain the rateable value of hereditaments, the following deductions are to be made from the gross estimated rental, viz. :—

From land, and land and buildings, where buildings are occupied therewith for the purposes of cultivation, and not charged with Inhabited House Duty, 5 *l.* per cent.
From buildings above 6 *l.* rental, and charged to Inhabited House Duty, 10 *l.* per cent.
From tenements and buildings under 6 *l.* annual value, 20 *l.* per cent.
The deductions from tithe will be 10 *l.* per cent. and upwards.

You will be required to ascertain that these deductions are correctly made.

I am also to require that the overseers in each parish prepare a summary at the end of the Valuation List, showing the quantity of land rated, and the amount at which it is rated, the number of houses, and the amount at which they are rated, the number and quantity of houses and land, and the amount at which rated, and an account of the property not brought into the assessment.

Wm. Newton,
Clerk to the Assessment Committee.

Southwell Union.

SOUTHWELL UNION.

To the Overseers of the Poor.

Gentlemen, Southwell, 24 October 1862.

I AM directed by the Assessment Committee, appointed by the Guardians of the Southwell Union, pursuant to "The Union Assessment Committee Act, 1862," to communicate to you the following suggestions for your guidance in discharging the important duties imposed upon you by that measure, and stated in the notice which accompanies this letter.

The intention of the Act is obviously to provide a ready and inexpensive method for levying parochial assessments upon one fair and equal standard. A single parish may have been rated on too high, but most are now on too low, a scale; individual grievances also probably exist; to obtain a correct and uniform assessment, both for parishes generally and for occupiers individually, is a result much to be wished, and rendered indispensable by the Act relating to the contributions to the Common Fund charges.

Your duty as overseers appears to be as follows :—

In case the parishioners in vestry have not appointed a place for the deposit of the parish rate-books, a vestry should be immediately called for that purpose, and also for appointing some person or persons to have the custody of them.

You are required to make out, within three calendar months from the 23d September 1862, a Valuation List of all the rateable property in the parish according to the form given in the notice sent therewith. This list must be signed by you, and deposited in the place where the rate-books are directed to be kept.

A copy of the Valuation List is required to be delivered, at the same time, to me as clerk to the Board of Guardians; and public notice of the deposit of the Valuation List must be given on the Sunday following such deposit, in like manner as in the case of a poor-rate allowed by the justices; but the Committee are of opinion that it will be desirable, and likely to save much trouble and expense, if you will send the Valuation List to me, for the inspection of the Committee, some time before the public notice of the deposit, which is fixed for the 23d of December next, and it would also be desirable that you should, at the same time, send me a copy of the assessment of your parish to the property tax under Schedule A.

All persons assessed, or liable to be assessed, have the right of inspecting and demanding, and taking copies of, or extracts from, the Valuation List, without the payment of any fee.

You are required to transmit the Valuation List to the Committee at the expiration of 14 days after giving notice of its deposit, and you have the right, in common with other rate-payers, of inspecting and taking copies from the Valuation Lists of any of the other parishes within the union after they have been transmitted to the Committee. The object of this provision is to give you an opportunity of ascertaining if the Valuation Lists of the other parishes are made out on a scale uniform with your own.

The first Valuation List to be prepared by you will be taken from the last rate-book, if you are satisfied that it correctly shows the full annual rateable value of the property within the parish; but if not, you will revise and correct such valuation before you sign or deposit it.

The gross estimated rental to be entered in the schedule must be the rent at which the hereditament might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes, and tithe-commutation rentcharge, if any.

Disobedience

Nottingham.

Southwell Union.

Disobedience to the orders of the Committee renders the offender liable to a penalty of 20 *l.*

All notices or statements for the Committee may be left at my office, or sent by post, addressed to the Committee, or may be delivered personally to me.

The foregoing remarks convey very imperfectly the minute details of every step required to be taken by you. It will, however, devolve upon me, as clerk to the Committee, to give you, as occasion may require, such direct assistance in the matter as lies in my power, and you will receive further instructions after the list has been revised.

John Kirkland, Clerk.

Worksop Union.

WORKSOP UNION.

Gentlemen, Worksop, 2 January 1863.

I HAVE received instructions from the Assessment Committee of the Worksop Union to inform you that the Committee has been induced, by certain resolutions passed at a meeting of members of Assessment Committees recently held at Newark, at which a large majority of the Poor Law Unions in the county of Nottingham were represented, to abandon the instructions issued by me, under the direction of the Committee, in a circular letter, dated the 4th day of December last; and, instead thereof, I have now to inform you, that the Committee recommends the overseers of the poor of the several parishes of the Worksop Union to prepare their respective Valuation Lists on the following principles:—

1. It is advised that from land, and land with buildings, there should be a uniform deduction from the gross estimated rental, for repairs, insurance, and other charges, of 5 *l.* per cent.
2. From railway, canal, and telegraph companies, and also from stone quarries, collieries, and brick and lime kilns, a like uniform deduction of 5 *l.* per cent.
3. From buildings (including mills and factories) above 6 *l.* rental, inclusive of houses charged with house duty, a like uniform deduction of 10 *l.* per cent.
4. And from buildings and tenements under 6 *l.* annual value, a like uniform deduction of 20 *l.* per cent.

For further details and information on the preparation of the Valuation Lists, it may be useful for you to refer to the instructional letter which was sent to you on the 16th day of October last.

The Committee have extended the time for sending in the Valuation Lists, from the 15th day of January instant to Monday the 2d day of February next, by which time it is expected you will have been able to comply with all the legal requisites as to notice and deposit of your Valuation List.

The Committee desire the attendance of the acting overseer or collector of your parish at their meeting to be held at the Board-room of the Worksop Union, on Thursday the 5th day of February next, at half-past 10 in the forenoon of that day, and the production at the same time and place of all valuations, books and papers, relating to the poor-rates levied in your parish which may be in your possession or under your control.

John Whall,
Clerk to the Assessment Committee.

LETTER to the Overseers of the Poor, dated Worksop, 16th October 1862.

[*See* similar Letter in Prescot Union.]

COUNTY OF OXFORD.

Oxford.

Banbury Union.

BANBURY UNION.

EXTRACT from the Minutes of a Meeting of the Banbury Union Assessment Committee, held on the 5th of November 1862.

"*Resolved*, That a circular be sent by the clerk to the overseers of each parish, calling their attention to the 15th section of the 25th and 26th Victoria, cap. 103, in order to enable them to calculate the gross estimated rental, and informing them that the Committee would recommend them to deduct 20 *l.* per cent. from house property, and 10 *l.* per cent. from land in estimating the rateable value."

Oxford.

Headington Union.

Headington Union.

Gentlemen, Headington Union, Oxford, 18 December 1862.

As it is essential to the proper and honest working of the Act of last Session (a copy of which has already been transmitted to you) that all the parishes of the union be assessed on the same principle, the Assessment Committee have desired me, for the guidance of the overseers in making out the Valuation Lists required by the 14th section, to call their especial attention to the two following points:—

1. By the 15th section of the statute, gross estimated rental is defined to be the rent at which the property might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes, and tithe-commutation rentcharge (if any).

Under this head the Committee are of opinion that the annual value of the property, as fixed by the Income Tax Commissioners under Schedule A, or the actual rent, where the property is let, may generally be considered a fair, but by no means conclusive, test of the reasonable rent. Where exceptional circumstances exist to render the application of those tests unsafe or inequitable, as, for instance, if the property has been in the hands of the same tenant for a lengthened period without any increase of rent, or is held upon an improving lease, or the like, the overseers should take other means to ascertain the gross estimated rental.

2. The definition of rateable value remains the same as under the Act of 6 and William 4, c. 96; and must be taken to mean the amount of the gross estimated rental, after deducting therefrom the average annual expenses of repairs and insurance, with any other expenses necessary to keep the property in a state to command such rent.

The Committee think that the foregoing deductions from the gross estimated rental may fairly and conveniently be made, by way of percentage, in the following proportions, viz., in respect of

Land without homestead	Five per cent. off.
Farms, including house and buildings	Ten per cent. off.
Cottage property under 6 *l.*	One-third off.
Houses 6 *l.* to 15 *l.*	One-fourth off.
Houses above 15 *l.*	One-fifth off.

Francis Cripps,
Clerk to the Assessment Committee.

To the Overseers.

At a meeting of Oxfordshire Union Assessment Committees, held at the Star Inn, Oxford, on Saturday, the 17th January 1863, the following resolutions were passed:—

1. That the gross estimated rental of lands and houses shall be taken at such an amount as may be reasonably expected by way of rackrent from a yearly tenant, such tenant undertaking to pay the usual tenant's rates and taxes, and tithe-commutation rentcharge (if any).

2. That the annual value of the property, as fixed by the Income Tax Commissioners under Schedule A., or the actual rent where the property is let, may generally be considered as a fair, but by no means a conclusive, test of the reasonable rent; but exceptional cases may occur to render the application of these tests unsafe or inequitable, in which cases other means should be taken to ascertain the gross estimated rental.

3. That, in order to ascertain the rateable value, it is desirable that the necessary deductions should be made upon an uniform scale throughout the county.

And that with respect to the hereditaments hereinafter mentioned, deductions should be made to an amount not exceeding the rates hereinafter specified, namely:—

Hereditaments.	Gross Estimated Rental.	Maximum Rate per Cent. of Deductions.
Land without buildings	Unlimited	5 *l.* per cent.
Land with farm buildings	Ditto	15 *l.* „
Houses	6 *l.* and under	One-third.
Houses	6 *l.* and not exceeding 15 *l.*	One-fourth.
Houses	15 *l.* and upwards	One-fifth.
Water mills	Unlimited	40 *l.* per cent.
Brick yards and kilns	Ditto	35 *l.* „
Nursery and market gardens	Ditto	25 *l.* „

4. That

Oxford.

4. That in case of tithe rentcharge, the gross rental under the supposed tenancy is to be estimated by deducting from the whole amount all tenant's rates and taxes, including tenant's property tax, and an allowance of 5 *l.* per cent. to represent the costs of collecting, including legal expenses and losses by default of payment. Headington Union.

And it was requested that a copy of the resolutions be forwarded to the clerk of each union in the county.

THAME UNION. Thame Union.

Gentlemen, Thame, 29 November 1862.

I AM directed to inform you that the Guardians of the Thame Union have appointed the Assessment Committee of the Union, for bringing into immediate operation the Act passed in the last Session of Parliament, for amending the law relating to Parochial Assessments, a copy of which Act is enclosed, and to the provisions of which, and more especially the 13th, 14th, and 15th sections, I am to call your careful attention, that you may make yourselves acquainted with the duties you have to perform under it.

You will observe that, by the 14th section of the Act, the Valuation List to be made by you must be made within three months from the appointment of the Committee (the 20th instant), and must be deposited in your parish for inspection by all persons assessed or liable to be assessed to the relief of the poor, as directed by the 17th section of the Act, and a copy of the list must at the same time be delivered to the Board of Guardians, and the original list itself must also be sent to the Committee at the expiration of 14 days from the time when notice of the deposit of the list for inspection is given by you. Although the Act fixes three months as the time within which the Valuation Lists must be made, the Committee think that in most cases the lists can be completed in a shorter period, and they will be glad to have them as early as possible.

To prevent appeals and other expenses hereafter, I am to impress upon you that great care must be taken by you, accurately to set out in the Valuation List, the gross estimated rental and rateable value of every holding in your parish, without any exception whatsoever, whether houses, land, or tithe rentcharge, in fact, every property liable to be rated.

As the payments chargeable to the common fund of the union now form so large a proportion of the expenditure, it is highly important, as required by the Act, that all the parishes should be justly rated, so that no one parish may derive a benefit at the expense of the others.

I am also directed to say that the gross estimated rental, to be inserted in the Valuation Lists, is intended to be the rent at which the property may reasonably be expected to let from year to year, and in arriving at this, the rent actually paid will in most instances be a great guide to you. The rateable value will be the clear net amount the landlord receives, after allowing for the costs of repairs, insurance, and other expenses (if any) necessary to keep the property in a state to command the same rent.

I would suggest that, as soon as you receive this circular, you should call a meeting of the officers of your parish, and proceed to prepare the Valuation List; and I am to inform you that the next meeting of the Committee will be held at the board-room of the workhouse, at Thame, on Thursday the 18th of December next, at one o'clock, and they will be ready to answer any inquiries you may find it necessary to make, for assisting you in carrying out the requirements of the Act.

To the Overseers. *R. Holloway*, Clerk.

Gentlemen, Thame, 19 December 1862.

REFERRING to my circular letter of the 29th November last, I am directed by the Assessment Committee of the union to inform you that in preparing the Valuation Lists, the Committee recommend that to arrive at the rateable value of the several holdings in your parish, deductions from the gross estimated rental for the cost of repairs, insurance, and other expenses, should be made according to the state and description of the several properties, within the limits of the following scale, namely :—

For land without buildings	1 to 5 per cent.
For farming land, including houses and buildings (exclusive of cottages)	5 to 15 „
For cottages not exceeding 6 *l.* a year rental	15 to 35 „
For house property generally, exceeding 6 *l.* a year	10 to 20 „
For market gardens	5 to 25 „
For brick-yards with kilns, tile and lime kilns	20 to 40 „
For mills	30 to 40 „

To the Overseers. *R. Holloway*, Clerk.

Oxford.

Witney Union.

Witney Union.

Letter to the Overseers of the Poor.

[*See* similar Letter, dated 24 November 1862, under the Head of the Prescot Union.]

Gentlemen, Witney, Oxon, November 1862.

I am directed by the Witney Union Assessment Committee to send you the following remarks, which they trust will assist you in preparing the Valuation List for your parish:—

Gross estimated rental is now defined to be the "rent at which the property may reasonably be expected to let, the tenant paying all tenant's rates and taxes, and tithe-commutation rentcharge."

The value of property, as determined by the Income Tax Commissioners for the purposes of Schedule A., or the actual rent where the property is let, may, as a general rule, be considered a test, but not a conclusive one, of the reasonable rent for the purpose of the Parochial Assessment Act.

If the "reasonable rent," ascertained in the manner above mentioned, be inserted in the sixth column as "Gross Estimated Rental," in order to obtain the net rateable value you will have to deduct therefrom the "cost of repairs and insurance, and other expenses (if any) necessary to maintain the property in a state to command the same rent." These deductions will vary in amount in almost every case. For land without buildings they would be about one shilling per acre. For farms with houses and buildings, from 5 to 15 per cent. For houses, 10 to 25 per cent., while for cottage property they would probably amount to from 15 to 35 per cent. Although these figures are mentioned, the Committee wish to impress upon you that a general percentage is objectionable; you should ascertain, to the best of your power, the amount that would be required to keep each property in a state to command the "reasonable rent;" and in estimating the cost of repairs, you should consider the annual average cost on a series of years' rent, not the cost of such repairs as may be particularly needed at the moment; and you must not include the cost of repairs or other improvements by which the property would be put into a better state than that at which they would command the present reasonable rent.

If it should happen that you are unable yourselves properly to make and revise the Valuation List, the Committee have power to appoint some person to assist you; but as such a course would be attended with expense to your parish, the Committee trust you will not apply to them for such assistance, unless absolutely necessary.

I have only again to add that I shall be happy to advise you to the best of my power on any difficulty that may arise in your parish.

N. G. Ravenor,
Clerk to the Committee.

To the Overseers.

Woodstock Union.

Woodstock Union.

Dear Sirs, Woodstock Union, 23 January 1863.

The Assessment Committee of this union approve the rate of deductions recommended in the resolutions of the Oxfordshire Union Assessment Committees at their meeting on the 17th instant, a copy of which is sent to you herewith; and should your Valuation List be returned to you for revision, our Committee hope that you will endeavour to adopt the same rate of deductions.

To the Overseers. *Henry W. Dashwood,* Chairman.

Copy of Resolutions passed at a Meeting of the Oxfordshire Union Assessment Committee, held at the Star Inn, Oxford, on Saturday the 17th of January 1863.

1. That the gross estimated rental of lands and houses is to be taken at such an amount as may be reasonably expected by way of rack-rent from a yearly tenant, such tenant undertaking to pay the usual tenant's rates and taxes, and tithe-commutation rentcharge, (if any).

2. That the annual value of the property, as fixed by the Income Tax Commissioners under Schedule A., or the actual rent, where the property is let, may generally be considered fair, but by no means conclusive tests of the reasonable rent; but exceptional cases may occur to render the application of these tests unsafe or inequitable, in which cases other means should be taken to ascertain the gross estimated rental.

3. That,

Oxford.

Woodstock Union.

3. That, in order to ascertain the rateable value, it is desirable that the necessary deductions should be made upon a uniform scale throughout the county.

And that, with respect to the hereditaments hereinafter mentioned, deductions should be made to an amount not exceeding the rates hereinafter specified, namely:—

Hereditaments.	Gross Estimated Rental.	Maximum Rate per Cent. of Deductions.
Land, without buildings	Unlimited	5 *l.* per cent.
Land, with farm buildings	Ditto	15 *l.* „
Houses	6 *l.* and under	One-third.
Houses	6 *l.* and not exceeding 15 *l.*	One-fourth.
Houses	15 *l.* and upwards	One-fifth.
Water mills	Unlimited	40 *l.* per cent.
Brick-yards and kilns	Ditto	35 *l.* „
Nursery and market-gardens	Ditto	25 *l.* „

4. That in case of tithe rentcharge, the gross rental under the supposed tenancy is to be estimated by deducting from the whole amount all tenant's rates and taxes, including tenant's property tax, and an allowance of 5 *l.* per cent. to represent the costs of collecting, including legal expenses and losses by default of payment.

Henry W. Dashwood,
Chairman of the Meeting.

COUNTY OF SALOP.

Salop.

Atcham Union.

Atcham Union.

Atcham Union Office, Shrewsbury,
9 February 1863.

Gentlemen,

I am directed to inform you that the Assessment Committee of the Atcham Union have had under their consideration a recommendation made by a meeting of delegates from the several unions in the county with the Committee of Justices for the revision of the county rate, respecting the deductions to be made from the gross value of the several rateable hereditaments, in order to ascertain the rateable value thereof, with a view to the adoption of a uniform principle through the county, and that in conformity with that recommendation, this Committee has resolved on making the following deductions: viz. on

Saleable underwood	2½ per cent.
Land without buildings	2½ „
Land with farm buildings	5 „
Dwelling-houses, buildings and cottages	12½ „
Tithes (amount of commutation rentcharge)	15 „

Collieries, brickyards, and quarries to be rated on the rent or royalties actually paid. If occupied by the owners, at such amount of rent or royalty as the property would let for.

Canals, railways, and other property, at such amounts as in the discretion of the Committee may severally be deemed right.

I am, &c.
Thomas Everest,
Clerk of the Committee.

To the Overseers.

Cleobury Mortimer Union.

Cleobury Mortimer Union.

Letter to the Overseers of the Poor.

[*See* similar Letter, dated 24 November 1862, under the head of the Prescot Union.]

Salop.

Drayton Union.

Drayton Union.

Gentlemen, Market Drayton, 6 February 1863.

We are directed by the Assessment Committee of this union to inform you that they have ordered the time within which the Valuation Lists, under "The Union Assessment Committee Act, 1862," shall be made by the overseers of the parishes in this union, to be enlarged, until the 26th day of February instant. We have, therefore, to request that the Valuation List for your parish may be sent to us on or before that date.

We have further to request that, in making such list, you will compare the acreage of the properties with the acreage of the tithe-commutation.

We have also to request that, in order to ascertain the rateable value of property in your parish, the following rates of deductions be made from the gross estimated rental, viz. :

1. In respect of lands without buildings, a deduction of 2½ per cent.

2. In respect of lands with farm buildings, a deduction of 5 per cent.

3. In respect of dwelling-houses, buildings, and cottages, a deduction of 12½ per cent.

4. In respect of tithes, a deduction of 15 per cent. upon the amount of the tithe-commutation rentcharges.

5. In respect of saleable underwoods, a deduction of 2½ per cent.

6. As to brickyards and quarries, that they be rated on the rent or royalties actually paid. If occupied by owner, then on such amount of annual rent or royalty as the property would let at.

We are, &c.

W. M. & J. E. Wilkinson,
Clerks.

To the Overseers.

Ellesmere Union.

Ellesmere Union.

Gentlemen, Ellesmere, 19 February 1863.

I am directed by the Assessment Committee of this union to inform you that at a meeting of various parties concerned, held at the Shire-hall in Shrewsbury, on the 31st ultimo, the following scale of per-centage to be deducted from the gross estimated rental, in order to ascertain the rateable value of property liable to be assessed to the poor-rate, was recommended to the several Union Assessment Committees, which this Committee have agreed to adopt, and you will find varies very little from their former order, viz. :—

1. For lands without buildings, a deduction of 2½ per cent.

2. For lands with farm buildings, a deduction of 5 per cent.

3. For dwelling-houses, buildings, and cottages, a deduction of 12½ per cent.

4. Tithes, a deduction of 15 per cent. upon the amount of the tithe-commutation rentcharge.

5. As to collieries, brickyards, and quarries, that they be rated on the rent or royalties actually paid. If occupied by owner, then on such amount of annual rent or royalty as the property would let at.

The Committee have also agreed that all railways passing through this union shall be rated at 100*l.* per mile; that woods and plantations of every description shall be rated at one uniform rate of 10*s.* per acre throughout the union, with a deduction of 2½ per cent. from the gross estimated rental of such woods and plantations, and 12½ per cent. from that of railways; and that water be rated throughout the union at 2*s.* 6*d.* per acre, without any deduction being made therefrom.

The Committee, therefore, request that you will be good enough to make your Valuation Lists in accordance with the above scale, and that you attend their meeting with the same lists at the Board Room of this union, on Monday, the 2nd March next, at 10 o'clock in the forenoon.

I am, &c.

A. Bickley,
Clerk to the Assessment Committee.

To the Overseers of the Poor.

[Since this circular was issued, the order relating to wood and plantations has been rescinded.]

A. B.

Ludlow Union.

Gentlemen, 1 December 1862.

I am directed by the Union Assessment Committee to forward for your information the following Letter of Instructions and Information relating to the provisions of the 25th and 26th Vict. c. 103, agreed to at their meeting held this day.

We beg to apprise you that in pursuance of the Union Assessment Committee Act, 25 and 26 Vict. c. 103, the Assessment Committee of this union was appointed on the 9th of October last; and it becomes your duty to prepare a Valuation List for your parish within three months from that date.

The object of the Valuation Lists is the obtaining a fair and equal rating of all the parishes in the union, in order that a fair proportionate contribution may be paid to the common charges according to the real value of the property in each parish.

The only way by which such contributions can be made equal and fair with any certainty, is by assessing the whole of the rateable property in every parish according to the rack-rent or full value. And no other ground of assessment is lawful, or will be accepted and approved by the Committee.

If an unfair or imperfect Valuation List is made, the Committee have the power to employ a valuer to make a new valuation, the cost of which will be very heavy, and that cost will be charged to the parish in the event of such valuation exceeding the valuation made by the overseers, by one-sixth.

The following advice is offered as to the mode of making the valuation:—

Instructions for making the Valuation Lists.

The gross estimated rental of houses, gardens, &c. and farming land, is to be the rack-rent paid by a tenant who pays all rates and taxes, and tithe-commutation rentcharge. The rack-rent is not necessarily the actual rent paid; but is such a rent as might fairly be obtained from a responsible tenant supposing the property were re-let.

The rateable value will be the gross estimated rental diminished by the probable annual cost of repairs and insurance, and any other expenses necessary to keep the property at its present value.

The Committee, without undertaking to preclude themselves from adopting a different regulation in future valuations, make the following suggestions for deductions in various descriptions of property on the present occasion, reserving to themselves the option of departing from them, in the present instance, when they think fit:—

On houses the deduction may be - - - - -	20	per cent.
On farms with farm buildings - - - - - -	15	„
On land, without buildings - - - - - -	2½	„

The Committee, recognising the effect of the Acts, 59th Geo. 3, c. 12, s. 19, and 13th and 14th Vict. c. 99, will approve on the present occasion the following deductions, viz.—

On houses fairly rateable at 6 *l.*, and under, 30 per cent. from the rateable value.

Tithes rentcharges ought to be assessed in the column of "Gross Estimated Rental" at the full amount of the commutation, reduced to the averages of the current year, deducting from it the usual amount of rates and taxes in the year (but not the property tax): and in the column of "Rateable Value," with a further reduction for probable losses, expense of collection, first fruits if any, and other ecclesiastical dues: and in the case of great tithes, the average yearly expense for repairs of chancels. If the incumbent resides and gives his whole services to the parish, and necessarily employs a curate, because he cannot perform the whole duty, the amount of the curate's salary ought also to be deducted in making the apportionment.

Woods are to be assessed in the column of "Gross Estimated Rental," at the probable sum which they will sell for, divided by the number of years' growth, deducting therefrom the probable amount of rates, occupation income tax under Schedule B., and tithe-commutation rentcharge. And to the rateable value, with a further reduction for the average cost of hedging, and for interest of money advanced for rates, taxes, occupation income tax, rentcharge, hedging, &c. during the period of growth, and the loss of interest on the amount of sale for the same period.

Collieries are to be rated at a fair and reasonable royalty on the quantity raised and sold, without any deductions.

Railways, tramways, gas and water works, and other fixed machinery, are to be rated upon their rents, as houses and land (and if in the occupation of their owners, upon their estimated profits), with deductions for rates, taxes, tithes rentcharge, repairs, and other incidental annual expenses.

Stations used as residences should be assessed separately.

Where a contribution is made by Government for public property, it must be assessed according to the valuation upon which such contribution is made, and if there is no such valuation, then according to the Act 6th and 7th Wm. 4, c. 96, s. 20, viz.: as other houses and land.

Salop.

Ludlow Union.

When the Valuation List is completed, the churchwardens and overseers are to sign it, and to deposit it for 14 days in the parish at the place where the rate-books are deposited and kept. This will mostly be at the house of an overseer or assistant overseer. (*See* 7th and 8th Vic. c. 101, s. 33.) And they are immediately to make a copy of the Valuation List and send it to the Board of Guardians. And they are on the following Sunday to give public notice of the place where the Valuation List is deposited. Such notice should be given in the same way as notice is given of the allowance of a rate, viz.: by fixing it on or near the doors of all churches and chapels in the parish. And all the rated parishioners are to be allowed to inspect and take extracts from it.

After being deposited 14 days the overseers are to send the Valuation List to the Committee.

Any overseer, or other person, may within 28 days from the deposit of the Valuation List in the parish, give notice to the Committee that he objects to the list, and he must state the grounds of his objection. And when his objection is that any other person is omitted or improperly assessed, he must give notice also to such person. And 28 days' notice will be given in each parish when such objections will be heard by the Committee.

Care must be taken to insert all new houses and buildings, and to make an addition for all improvements which have been made since the last assessment.

The Committee will issue further instructions at a future time upon matters not requiring present attention, and advice and assistance will be given to overseers and rate-payers by the clerk to the Committee, Mr. R. W. Lloyd, from whom all necessary printed papers may be obtained.

It is particularly requested that parishes will not delay for the whole period of three months permitted by the Act, but will send in their Valuation Lists as soon as possible.

I am, &c.

R. W. Lloyd,

Clerk to the Committee.

To the Overseers.

Wellington Union.

WELLINGTON UNION.

To the Overseers of the Poor.

TAKE notice, that the Board of Guardians of the union, in the county of in which the of is comprised, did at their meeting, held on the day of 186 , in pursuance of "The Union Assessment Committee Act, 1862," appoint an Assessment Committee for the said union, for the purposes of the said Act. Further take notice, that you the said overseers are required by the said Act, within three calendar months after the appointment of such Committee, to make a list of all the rateable hereditaments in the said parish, with the annual rateable value thereof respectively, in the form following, namely:—

Name of Occupier.	Name of Owner.	Description of Property.	Name or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

Further take notice, that unless you the said overseers shall think that the valuation last acted upon in the said parish, in assessing the rate for the relief of the poor, correctly shows the full annual rateable value of all such hereditaments, you are required by the said Act to revise such valuation.

Further take notice, that when such Valuation List shall have been made and signed by you, you are required by the said Act to deposit the same in the place in the said parish in which rate-books are deposited and kept, and forthwith to deliver a copy of the Valuation List so made and signed by you to the Board of Guardians of the said union.

And further take notice, that you are required by the said Act to give public notice of the deposit of such list on the Sunday next following the deposit thereof, in the same manner as in the case of a poor-rate allowed by the Justices, and, at the expiration of fourteen days from the time of the notice given of the deposit of such list, transmit the same to the Assessment Committee of the said union.

By order of the Assessment Committee of the said Union,

Dated this day of 186

Clerk to the Assessment Committee.

Wem Union.

Copy of written Instructions issued by the Wem Union Assessment Committee to the Overseers of each Parish in the Union as to the Deductions to be made from the "Gross Estimated Rental" in their Valuation Lists.

Tithes and mills, 15 per cent.

Dwelling-houses, cottages, and buildings, if the land held therewith does not exceed five acres, 12½ per cent.

Farms, and all residences occupied with land exceeding five acres, 5 per cent.

Land alone, 2½ per cent.; the same if a tenant occupies land from other parties than the owner of the house, whether the quantity of the land held with the house exceed five acres or otherwise; but if a farm is situate in two or more parishes and the whole belongs to one proprietor, 5 per cent. to be deducted in each parish.

Brickyards, canals, and profitable underwood, no deductions; to ascertain the profits from a brickyard 1 *s.* 6 *d.* per thousand, to be charged upon the estimated quantity made annually.

When any farm, &c., is let beneath its value, the gross annual value should be increased to approach the higher rented ones.

The "Gross Estimated Rental" column must be filled up with the amounts of the different rents paid, or if you cannot ascertain the rents, then with the amounts in the copy, Schedule A. to the Property Tax Commissioners' Assessment.

Where property is in the hands of the owner, you must fill in the blank with the amount you consider the same is worth yearly.

Whitchurch Union.

To the Overseers of the Poor.

Take notice, that the Board of Guardians of the Whitchurch Union, in the counties of Chester, Flint, and Salop, in which the of is comprised, did at their meeting, held on the day of 1862, in pursuance of "The Union Assessment Committee Act, 1862," appoint an Assessment Committee for the said Union, for the purposes of the said Act. Further take notice, that you the said overseers are required by the said Act, within three calendar months after the appointment of such Committee, to make a list of all the rateable hereditaments in the said parish, with the annual rateable value thereof respectively, in the form following, namely:—

Name of Occupier.	Name of Owner.	Description of Property.	Name or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

Further take notice, that unless you the said overseers shall think that the valuation last acted upon in the said parish, in assessing the rate for the relief of the poor, correctly shows the full annual rateable value of all such hereditaments, you are required by the said Act to revise such valuation.

Further take notice, that when such Valuation List shall have been made and signed by you, you are required by the said Act to deposit the same in the place in the said parish in which rate-books are deposited and kept, and forthwith to deliver a copy of the Valuation List so made and signed by you to the Board of Guardians of the said Union.

And further take notice, that you are required by the said Act to give public notice of the deposit of such list on the Sunday next following the deposit thereof, in the same manner as in the case of a poor-rate allowed by the Justices, and, at the expiration of fourteen days from the time of the notice given of the deposit of such list, transmit the same to the Assessment Committee of the said Union.

By order of the Assessment Committee of the said Union,

Dated this day of 186

Clerk to the Assessment Committee.

Salop.

Whitchurch Union.

Whitchurch Union Board Room,
28 November 1862.

Gentlemen,

I AM directed by the Union Assessment Committee, to forward to you a Valuation List, of which you can have further necessary copies on application. The Assessment Committee will be obliged if you will endeavour to deposit such valuation at their meeting, to be held on Friday, the 23 January next, at 10 o'clock a.m.

I am directed to call your attention to the following extract from the official circulars issued by the Poor Law Board:—

> "The overseers of every parish in a union are required, within three months after the appointment of the Committee, to prepare a Valuation List according to the 6 & 7 Wm. 4, c. 96, of the rateable hereditaments in the parish, and unless they consider the existing valuation to be correct, they shall revise it, and when corrected, shall sign the list so made. A form of this list is supplied in a Schedule to the Act.
>
> "As there is no definition of the term 'gross estimated rental' in the 6 & 7 Wm. 4, c. 96, and there is to be a column for it in the Valuation List, a definition is supplied in the following terms: 'The gross estimated rental' for the purpose of the Schedule to this Act shall be the rent at which the hereditament might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes, and tithe-commutation rentcharge (if any)."—("The tenant taking these burthens upon himself.")
>
> "The rateable value can be readily ascertained by deducting from the gross estimated rental, the cost of repairs and insurance, and the other expenses (if any), necessary to maintain the property in a state to command the same rent."

The Union Assessment Committee will hold a meeting on the 12th of December, at 10 o'clock a.m. to give any information that the overseers may require.

I am, &c.
R. B. Jones,
Clerk to the Committee.

To the Overseers.

LETTER to the Overseers of the Poor.

[*See* similar Letter, dated 24 November 1862, under the head of the PRESCOT UNION.]

Somerset.

COUNTY OF SOMERSET.

Axbridge Union.

AXBRIDGE UNION.

Sir,

Wells, 18 November 1862.

PURSUANT to a notice given by the chairmen of several Parochial Assessment Committees of the county of Somerset, the delegates chosen by the different Parochial Assessment Committees throughout the county met yesterday at Highbridge, to discuss the principles on which, as a body, they should act.

The following resolutions were unanimously adopted (with the exception of the sixth):—

1st. That this Committee recommends overseers of the poor, in preparing their parochial valuation lists, to insert therein, as the gross estimated rental, the rental at which the several properties are actually let to the tenant, if the tenant pays the usual taxes and tithe-commutation rentcharge; but if the landlord pays those charges, then the amount thereof should be deducted from such actual rent, and the amount left after such deduction would be the gross estimated rental.

2nd. That the rateable value should be based on the gross annual value so made out, deducting therefrom the repairs, insurance, and other expenses (if any), necessary to maintain them in a state to command such rent.

3rd. That in cases where the rental does not, in the opinion of the overseers, accurately represent the annual value, and in cases where owners occupy their own lands, the overseers be instructed to assess the value thereof.

4th. That the overseers be requested to fix such rateable value by a deduction for such charges on the following scale:—Cottages from 10 to 20 per cent., houses from 10 to 15 per cent., farm buildings with land from 5 to 10 per cent., lands without houses from 1 to 3 per cent.

5th. That in estimating the gross estimated rental, and the rateable value of tithe rentcharges, the overseer should adopt the instructions contained in the circular of the Poor Law Commissioners, dated 9th May 1859.

6th. It

Somerset.

Axbridge Union.

6th. It is the opinion of the Committee that the overseers are entitled to demand payment for all reasonable expenses incurred in preparing and sending in the Valuation Lists by order of the Assessment Committees.

The feeling of the delegates in discussing the different questions propounded at the meeting, was unanimous in the determination, as far as was possible, not only to secure a uniform and correct valuation of parishes in any particular union, but so to construct and carry out the Act that it should not be only between parish and parish in a particular union, but that the same principles should be the guide in every union throughout the county; so that when the valuation is completed, not only will the assessment thus established be the assessment for Poor-law purposes, but will be a true and correct basis upon which all other county charges may be estimated.

The wish is to carry out the Act in the fullest sense of justice, as well as in the most economical method; and before resorting to any survey and valuation of a particular parish (which can only be done with the assent of the Poor Law Guardians of the Union), that the Assessment Committees should thoroughly prove, by the criteria of the evidence which they have within their reach, the accuracy of the assessments presented to them by the overseers of the poor.

There are three assessments now extant, two of which may be well used in checking the overseers' returns, viz., the county rate assessment and the income tax assessment. The delegates, therefore, recommend that a form should be prepared by the clerks of the respective committees, according to the annexed schedule, which may be a guide to the committees in coming to a right conclusion upon the valuations presented to them by the overseers of the poor.

I remain, &c.
W. Miles,
Chairman of the Delegates.

[Name of the Union.]

Name of the Parish included within the Union.	Date at which the last Survey and Valuation was made.	Valuation of the Parish for the P. L., as given upon the Overseers' Return under the Act.	Valuation of the Parish for the County Rate, as given in the last County Rate Assessment.	Valuation of the Parish for the Income Tax.	Observations, and whether any Lands and Hereditaments are excluded, and if so, why?

Bath Union.

BATH UNION.

To the Overseers and Assistant Overseers.

Gentlemen,

THE Board of Guardians of this union having, on the 27th day of August, duly appointed an Assessment Committee (consisting of four ex-officio and eight elected guardians) to carry into effect the provisions of the 25 & 26 Vict. c. 103, as regards the several parishes comprised in the Bath Poor Law Union; as clerk to such Committee, I have to direct your attention to the said statute, and especially to the 14th, 15th, and 17th sections thereof, the former of which requires you "within three calendar months after the appointment of such Committee," (viz. before the 27th November) to "make a list of all the rateable hereditaments" in your parish, in the form annexed to the said Act; and you are hereby required to make such Valuation List accordingly, and send a copy of the same to me.

Until the Valuation List approved by the Committee shall have been by them delivered to you, provision is made under the 43rd section for your levying poors' rates, as heretofore.

With a view of securing uniformity in the mode of preparing the Valuation List in all the several parishes of the union, the Committee desire to invite your attendance here at 11 o'clock in the forenoon of Saturday, the 20th inst., the day fixed for the next meeting of the Committee.

I am, &c.
H. P. Hulbert,
Clerk of the Union Assessment Committee.

Abbey Street, Bath, 6 September 1862.

Somerset.

Bath Union.

The Assessment Committee recommends overseers, in preparing their Valuation Lists, to insert therein, as the gross estimated rental, the rent at which the several properties are actually let, if the tenant pays the usual tenant's rates and taxes, and tithe-commutation rentcharge (if any); but if the landlord pay those charges, then the amount thereof should be deducted from such actual rent, and the sum left after such deduction would be the gross estimated rental.

That the rateable value shall be based on the gross estimated rental, deducting therefrom the probable average annual cost of the repairs, insurance, and other expenses (if any), necessary to maintain the property in a state to command such rent.

That the overseers be requested to fix such rateable value by a deduction for such charges on the following scale:—

On cottages - - - - - -	from	10 *l.* to 20 *l.* per cent.
„ houses - - - - - -	„	10 *l.* to 15 *l.* per cent.
„ farm buildings with land - - -	„	5 *l.* to 10 *l.* per cent.
„ lands without houses - - -	„	1 *l.* to 3 *l.* per cent.

That in cases where the rent does not, in the opinion of the overseers, accurately represent the annual value, and in cases where owners occupy their own properties, the overseers be instructed to assess the value thereof.

Gentlemen, Poor Law Office, Bath, 30 October 1862.

On the 6th ultimo, the fact of the appointment of an "Assessment Committee," in accordance with the provisions of the 25 & 26 Vict., c. 103, was notified to you as having been made on the 27th day of August; and your attention was then also directed, *inter alia*, to the 14th section of that Act more especially, as requiring you, "within three calendar months after the appointment of such Committee," to make a list, in the form shown in the Schedule to the said Act, of all the rateable hereditaments in your parish.

The Committee assume that you have not been inactive as regards the preparation of your list; but inasmuch as no copy has as yet been sent to me as clerk of the Board of Guardians (and as the 17th section requires), it is inferred that you neither have deposited your list in the place in which your rate-books are kept, nor given public notice of its deposit. And as 14 days must elapse from the date of the notice of such deposit before you transmit the Valuation List to the Assessment Committee, you will at once perceive the necessity that arises for prompt action in the matter.

I may be excused for reminding you that if you are not satisfied that your latest rate correctly shows the full annual value of all the properties in your parish, you must revise and amend the assessment to the best of your judgment, before signing your list; and you will be good enough to ascertain that *all* tenements, howsoever poor, which may heretofore have been omitted from the rate, are now duly brought into charge.

I am desired by the Committee to refer you to the circular letter of the Poor Law Board to overseers, issued 9th May 1859, giving the opinion of the Law Officers of the Crown, in conjunction with that of Mr. Tomlinson, as to the proper construction of the terms in the Parochial Assessment Act (viz. 6 & 7 William 4., c. 96), as follows:—

> "We understand by 'gross estimated rental,' mentioned in the Schedule to the Parochial Assessment Act, the rent at which the property might be expected to be let free of tenant's rates and taxes, and tithe-commutation rentcharge, the tenant taking these burthens upon himself; and we suppose that in practice the column is usually filled up, so far as regards corporeal hereditaments, with figures expressing or approximating to the conventional or rack rent, on a tenancy from year to year. After making the deduction therefrom of average repairs, &c., the 'rateable value,' of such property is arrived at."

I have only to add that any information it may be in my power to give, or that the published authorities in this office may afford, will be freely at your service; and that the Committee rely on receiving your Valuation List before Thursday, the 20th day of November.

I remain, &c.,
H. P. Hulbert,
Clerk of the Union Assessment Committee.

To the Overseers.

Bedminster Union.

Bedminster Union.

Sirs, Flax Bourton, Bristol, 4 December 1862.

The Assessment Committee of the Bedminster Union, appointed pursuant to the 25 & 26 Vict. c. 103, by the Board of Guardians of the Bedminster Union, order you to make out a list of all the rateable hereditaments in your parish, with the annual value thereof respectively, in the form set out in the Schedule of the Act; and unless you think that the valuation

Somerset.

Bedminster Union.

valuation last acted upon in assessing the rate for the relief of the poor correctly shows the full annual rateable value of all such hereditaments, you will revise such valuation and sign every list so made by you, and such list shall be signed "The Valuation List."

You will deposit the Valuation List so made and signed by you in the place of your parish in which rate-books are deposited or kept, and forthwith deliver a copy of such Valuation List to the Board of Guardians of the said union.

You will give public notice of the deposit of such list on the Sunday next following the deposit thereof, in the same manner as in the case of a poor-rate, and all persons assessed or liable to be assessed to the relief of the poor shall have a right of inspecting and of demanding, and taking copies of, and extracts from, such lists; and you will at the expiration of 14 days from the time of the notice given of the deposit of such list transmit the same to the said Committee.

And the Assessment Committee order that the Valuation List so made and deposited, together with the old Valuation List upon which you have heretofore acted, shall be transmitted to Mr. Coles, the clerk of the Assessment Committee, at the board-room of the workhouse of the Bedminster Union, on or before Monday, the 19th of January 1863.

The proceedings adopted at a meeting of delegates from the different Poor Law Assessment Committees of the whole of the county is forwarded to you with this, and it is the wish that all valuations should be conducted upon the principles adopted by that meeting.

Forms, likewise, are forwarded, and if these should not be sufficient for your purpose, by making application to me a larger supply may be obtained.

I remain, &c.
Thomas Coles,
Clerk to the Assessment Committee.

To the Overseers of the Poor.

LETTER to the Overseers of the Poor, dated Wells, 18 November 1862.

[*See* similar Letter in AXBRIDGE UNION.]

N.B.—Since the meeting of the delegates at Highbridge, the Bedminster Union Assessment Committee have ascertained from the Poor Law Board that the land tax and sewers rate are *not* to be deducted from the gross estimated rental.

DULVERTON UNION.

Dulverton Union.

N.B.—It is the wish of the Assessment Committee that the overseers will, in preparing the Valuation Lists, adhere strictly to the recommendations contained in the following letter.

S. H. Warren, Clerk.

LETTER to the Overseers of the Poor, dated Wells, 18 November 1862.

[*See* similar Letter in AXBRIDGE UNION.]

LETTER to the Overseers of the Poor.

[*See* similar Letter, dated 24 November 1862, under the head of the PRESCOT UNION.]

FROME UNION.

Frome Union.

Poor Law Union Office, Frome,
23 October 1862.

Gentlemen,

I AM directed to inform you that the Board of Guardians of this union, in accordance with the powers vested in them by the 25 & 26 Vict., c. 103, intituled "An Act to amend the Laws relating to Parochial Assessments in England," did, on the 16th day of September last, appoint the Assessment Committee for the purpose of carrying the said Act into effect.

A copy of that Act is sent you herewith, and I am requested to solicit your immediate perusal thereof and attention thereto, that you may become generally aware of the duties you have to perform under it.

I also forward you two Valuation Lists to be filled up by you, which must be duplicates of each other. This list must be deposited for inspection by all persons assessed, or liable to be assessed, as directed by the 17th section of the statute, within three months from the date of the appointment of the said Committee, and due notice given of such deposit the Sunday following, a copy delivered to the Board of Guardians, and the original list itself returned to the Committee at the expiration of fourteen days from the time of notice given by you of the deposit for such inspection. The form of that notice will also be transmitted to you at the proper time.

Somerset.

Frome Union.

If you cannot complete the list within the period above mentioned, you must apply to the Committee for an extension of time, stating what you require.

I am further instructed to state that until these Valuation Lists are completed the contribution of your parish to the common fund of the union will continue to be charged on the amount of the last county rate assessment; and, as that assessment is felt to be unequal, it is deemed expedient to bring the new Valuation Lists into use at Lady-day next, if possible.

To prevent disputes, appeals, and unnecessary expense hereafter, I am to remind you that great care should be exercised in accurately setting forth in the Valuation Lists the gross estimated rental and rateable value of every holding in your parish, without any exception whatever, as to houses, lands, or other property liable to be rated.

I am also directed to inform you that it is intended shortly to hold a meeting composed of two members of the committee of each union in the county to endeavour to lay down an uniform mode of rating throughout the county, with a view to an equal adjustment of the present county rate. I shall, as soon as that meeting have decided, send you a few examples for rating different properties, &c., for your guidance; and until you receive this communication I would recommend only to proceed to fill up the first five columns in the lists from your rate-book or terrier.

Expenses will necessarily be incurred in making and completing these Valuation Lists, and the Committee are empowered to allow such remuneration for any returns, copies, or extracts, or any valuation or Valuation List, or other act, matter, or thing to be made or done in pursuance of their order, and such expenses connected therewith as to the Committee in each case seems just.

As soon, therefore, as you receive the forms hereinbefore referred to, I would suggest that you call a meeting of the officers of your parish and proceed to prepare the list, so far as the first five columns, as directed by Section 14 of the Act, to be afterwards dealt with as directed by the 17th and subsequent sections.

If the Valuation Lists I send you are not sufficient for your parish, you will be good enough to make application to me for a further supply, stating what number you require.

The next meeting of the Committee will be held at the Board-room, on Wednesday, the 19th of November next, at half-past two o'clock in the afternoon, at which you may make any application necessary for carrying the Act into operation; and I shall be at all times most happy to give you any advice or assistance in my power to assist you to carry into effect the various details of the statute.

I am, &c.,
Geo. W. Bradbury,
Clerk to the Committee.

To the Churchwardens and Overseers.

Sir, Wells, 18 November 1862.

Pursuant to a notice given by the Chairmen of several Parochial Assessment Committees of the county of Somerset, the delegates chosen by the different Parochial Assessment Committees throughout the county met yesterday at Highbridge to discuss the principles on which, as a body, they should act.

The following resolutions were unanimously adopted (with the exception of the sixth):

1st. That this Committee recommends overseers of the poor, in preparing their parochial Valuation Lists, to insert therein, as the gross estimated rental, the rental at which the several properties are actually let to the tenant, if the tenant pays the usual taxes and tithe-commutation rentcharge; but if the landlord pays those charges, then the amount thereof should be deducted from such actual rent, and the amount left after such deduction would be the gross estimated rental.

2d. That the rateable value should be based on the gross annual value so made out, deducting therefrom the repairs, insurance, and other expenses, if any, necessary to maintain them in a state to command such rent.

3d. That in cases where the rental does not, in the opinion of the overseers, accurately represent the annual value, and in cases where owners occupy their own lands, the overseers be instructed to assess the value thereof.

4th. That the overseers be requested to fix such rateable value by a deduction for such charges on the following scale:—Cottages from 10 to 20 per cent.; houses from 10 to 15 per cent.; farm buildings with land from 5 to 10 per cent.; lands without houses from 1 to 3 per cent.

5th. That in estimating the gross estimated rental, and the rateable value of tithe rentcharges, the overseer should adopt the instructions contained in the circular of the Poor Law Commissioners, dated 9th May 1859.

6th. It is the opinion of the Committee that the overseers are entitled to demand payment for all reasonable expenses incurred in preparing and sending in the Valuation Lists by order of the Assessment Committees.

The

Somerset.
Frome Union.

The feeling of the delegates in discussing the different questions propounded at the meeting was unanimous in the determination, as far as was possible, not only to secure a uniform and correct valuation of parishes in any particular union, but so to construct and carry out the Act that it should not be only between parish and parish in a particular union, but that the same principles should be the guide in every union throughout the county, so that when the valuation is completed, not only will the assessment thus established be the assessment for Poor-law purposes, but will be a true and correct basis upon which all other county charges may be estimated.

The wish is to carry out the Act in the fullest sense of justice as well as in the most economical method; and, before resorting to any survey and valuation of a particular parish (which can only be done with the assent of the Poor Law Guardians of the union), that the Assessment Committees should thoroughly prove, by the criteria of the evidence which they have within their reach, the accuracy of the assessments presented to them by the overseers of the poor.

There are three assessments now extant, two of which may be well used in checking the overseers' returns, viz., the county rate assessment and the income tax assessment. The delegates therefore recommend that a form should be prepared by the clerks of the respective committees, according to the annexed schedule, which may be a guide to the committees in coming to a right conclusion upon the valuations presented to them by the overseers of the poor.

I remain, &c.
W. Miles,
Chairman of the Delegates.

P.S.—Though it was occasionally mentioned during the sitting, that the land-tax was a particular burthen, which, as it is paid by the landlord, comes into the deductions to be made after the gross estimated rental is determined upon, yet it is well worthy the attention of the Assessment Committee, as, by the very words of the Act, they would be fully justified in making a deduction for that incident.

W. Miles.

Name of the Union.

Name of the Parish included within the Union.	Date at which the last Survey and Valuation was made.	Valuation of the Parish for the P. L., as given upon the Overseers' Return under the Act.	Valuation of the Parish for the County Rate, as given in the last County Rate Assessment.	Valuation of the Parish for the Income Tax.	Observations and whether any Lands and Hereditaments are excluded, and

Shepton-Mallet Union.

Shepton-Mallet Union.

Board Room, Shepton-Mallet,
6th October 1862.

Gentlemen,

I am instructed to inform you that the Board of Guardians have appointed the Assessment Committee of the Union, for the purpose of bringing into immediate operation the statute 25 & 26 Vic. cap. 103, to amend the law relating to parochial assessments in England.

A copy of that statute is sent herewith, and I am instructed to solicit your immediate perusal thereof, and attention thereto, that you may become generally aware of the duties you have to perform under it.

The form of the Valuation List to be made up by you, is also sent herewith, and must, when filled up, be deposited for the inspection of all persons assessed, or liable to be assessed, as directed by the 17th section of the statute, on or before the 30th day of December next, a copy delivered to the Board of Guardians, and the original list itself, returned to the Committee, at the expiration of 14 days from the time of notice given by you of the deposit for such inspection. The form of that notice will also be transmitted to you at the proper time.

If you cannot complete the list within the time before mentioned, you must apply to the Committee to enlarge the time for doing so, stating what extension you require.

To prevent disputes, appeals, and unnecessary expense hereafter, I am to remind you that great care must be taken by you accurately to set forth in the Valuation List the gross estimated rental and rateable value of every holding in your parish, without any exception whatever, as to house, land, or other property liable to be rated. This will include all tenements occupied by the poor, which may heretofore have been omitted from the rate.

Somerset.

Shepton-Mallet Union.

Your attention is particularly directed to the 15th section of the Act, which, for the first time, gives a definition of the gross estimated rental, and which, by comparison with the 1st section of the 6th & 7th Will. 4, cap. 96 (a copy of which Act is also sent herewith), will be seen to differ from the net annual value only in respect of the items of insurance, repairs, and other expenses necessary to maintain the hereditaments in a state to command the rent.

Your attention is also called to the 35th section of the Act, which does not interfere with the present rating under the "Small Tenements Rating Act."

Expenses will necessarily be incurred in making and completing these Valuation Lists, and the Committee are empowered to allow such compensation for any returns, copies, or extracts, or any valuation, or Valuation List, or other act, matter, or thing, to be made or done, and such expenses connected therewith as to the Committee in each case seems just.

I would suggest that you call a meeting of the officers of your parish, and proceed to prepare the list, as directed by Section 14 of the Act, to be afterwards dealt with as directed by the 17th and subsequent sections.

If the number of sheets I send are not sufficient for your parish, you will be good enough to make application to me for a further supply, stating what number you require.

I am, &c.
George M. Mackay,
Clerk to the Guardians.

To the Churchwardens and Overseers.

The following additional instructions were subsequently given to the overseers.

To obtain the rateable value of hereditaments throughout the union, the following scale of percentage is to be deducted from the gross estimated rental, viz.:—

20 per cent. off cottages at 6*l.* and under.
15 per cent. off houses.
10 per cent. off farm buildings with land.
3 per cent. off lands without houses.
20 per cent. off mills worked by water power.
25 per cent. off mills worked by steam power.

George M. Mackay.

Wells Union.

Wells Union.

Poor Law Union Office, Wells,
19 November 1862.

Gentlemen,

I am instructed to inform you that the Board of Guardians appointed, on the 30th October, the Assessment Committee of the Union, for the purpose of bringing into immediate operation the statute 25 and 26 Vict., cap. 103, to amend the law relating to Parochial Assessments in England.

A copy of that statute has been sent to the guardians for your parish, and to you herewith, and I am instructed to solicit your immediate perusal thereof and attention thereto, that you may become generally aware of the duties you have to perform under it.

The form of the Valuation List is herewith forwarded to you from this office; the Committee would therefore suggest that you should call a meeting of the officers of your parish, and proceed to prepare the list as directed by the 14th section of the Act, to be afterwards dealt with according to the 17th and subsequent sections of the statute. That within three months from the date hereof, a copy shall be delivered to the Board of Guardians, and the original list to the Committee at the expiration of 14 days from the time of the notice given by you for the deposit of the required lists for inspection.

In estimating the gross estimated rental and rateable value of the tithe rentcharge, instructions are contained in the circular of the Poor Law Board, dated 9th of May 1859, a copy of which shall be forwarded to you in a few days.

To ensure uniformity of action throughout the county, a meeting of delegates from all the unions therein, took place at Highbridge on the 17th instant, and passed certain resolutions contained in the accompanying circular, signed by Sir William Miles, as chairman, and I am directed to state that it is the wish of this Committee that those suggestions and resolutions should be adopted.

I am further instructed to state that, until these Valuation Lists are complete, the contribution of your parish to the common fund of the union will continue to be regulated by the County Rate Assessment. It is therefore deemed expedient to bring the new Valuation Lists into use at Lady-day next, if possible.

If you cannot complete the list within three calendar months from the date hereof, you must apply to the Committee to enlarge the time for doing so, stating what extension you require.

If the number of sheets I send are not sufficient for your parish, you will be good enough to make application to me for a further supply, stating the number you require.

I am, &c.
Henry Badcocke, Clerk.

To the Overseers of the Poor.

Williton Union.

Copy of Instructions issued from the Committee of the Board of Guardians to the Overseers.

[*See* similar Instructions in Axbridge Union.]

Wincanton Union.

Instructions from Committee to the Overseers of the Poor.

1st. In preparing Valuation List, insert therein as gross estimated rental the rental at which the several properties are actually let to the tenant, if the tenant pays the usual taxes and tithe-commutation rentcharge; but if the landlord pays these charges, then the amount thereof should be deducted from such actual rent, and the amount left after such deduction will be the gross estimated rental.

2d. The rateable value must be based on the gross annual value so made out, deducting therefrom the repairs, insurance, and other expenses (if any), necessary to maintain them in a state to command such rent.

3d. That in cases where the rental does not accurately represent the annual value, and in cases where the owner occupies his own lands, you will assess the value thereof.

4th. That the rateable value be fixed by deductions from the gross as follows, viz.:—

	£.	s.	
Cottages (to be understood houses not letting for more than 6 *l.* yearly)	20	–	per cent.
Houses	15	–	,,
Farm buildings with land	10	–	,,
Land without houses	2	10	,,
Manufactories driven by steam	20	–	,,
Manufactories worked by water	15	–	,,

5th. The respective railroads, for the present, as at present assessed.

6th. The gross estimated rental and rateable value of the tithe rentcharge to be arrived at according to the instructions from the Poor Law Board, dated 9th May 1859.

Robert Clarke, Clerk.

Yeovil Union.

Sir, Wells, 18 November 1862.

Pursuant to a notice given by the Chairmen of several Parochial Assessment Committees of the county of Somerset, the delegates chosen by the different Parochial Assessment Committees throughout the county met yesterday at Highbridge to discuss the principles on which, as a body, they should act.

The following resolutions were unanimously adopted (with the exception of the 6th):

1st. That this Committee recommends overseers of the poor in preparing their parochial Valuation Lists to insert therein, as the gross estimated rental, the rental at which the several properties are actually let to the tenant, if the tenant pays the usual taxes and tithe-commutation rentcharge; but if the landlord pays those charges, then the amount thereof should be deducted from such actual rent, and the amount left after such deduction would be the gross estimated rental.

2d. That the rateable value should be based on the gross annual value so made out, deducting therefrom the repairs, insurance, and other expenses (if any) necessary to maintain them in a state to command such rent.

3d. That in cases where the rental does not in the opinion of the overseers accurately represent the annual value, and in cases where owners occupy their own lands, the overseers be instructed to assess the value thereof.

4th. That the overseers be requested to fix such rateable value by a deduction for such charges on the following scale:—Cottages from 10 to 20 per cent.; houses from 10 to 15 per cent.; farm buildings with land from 5 to 10 per cent.; lands without houses from 1 to 3 per cent.

5th. That in estimating the gross estimated rental, and the rateable value of tithe rentcharges, the overseer should adopt the instructions contained in the circular of the Poor Law Commissioners, dated 9th May 1859.

Somerset.
Yeovil Union.

6th. It is the opinion of the Committee that the overseers are entitled to demand payment for all reasonable expenses incurred in preparing and sending in the Valuation Lists by order of the Assessment Committees.

The feeling of the delegates in discussing the different questions propounded at the meeting was unanimous in the determination, as far as was possible, not only to secure a uniform and correct valuation of parishes in any particular union, but so to construct and carry out the Act that it should not be only between parish and parish in a particular union, but that the same principles should be the guide in every union throughout the county, so that when the valuation is completed not only will the assessment thus established be the assessment for Poor-law purposes, but will be a true and correct basis upon which all other county charges may be estimated.

The wish is to carry out the Act in the fullest sense of justice as well as in the most economical method; and, before resorting to any survey and valuation of a particular parish (which can only be done with the assent of the Poor Law guardians of the union), that the Assessment Committees should thoroughly prove by the criteria of the evidence which they have within their reach the accuracy of the assessments presented to them by the overseers of the poor.

There are three assessments now extant, two of which may be well used in checking the overseers' returns, viz., the County Rate Assessment and the Income Tax Assessment. The delegates therefore recommend that a form should be prepared by the clerks of the respective committees according to the annexed Schedule, which may be a guide to the committees in coming to a right conclusion upon the valuations presented to them by the overseers of the poor.

I remain, &c.
W. Miles,
Chairman of the Delegates.

Name of the Union.

Name of the Parish included within the Union.	Date at which the last Survey and Valuation was made.	Valuation of the Parish for the P. L., as given upon the Overseers' Return under the Act.	Valuation of the Parish for the County Rate, as given in the last County Rate Assessment.	Valuation of the Parish for the Income Tax.	Observations, and whether any Lands and Hereditaments are excluded, and if so, why ?

Poor Law Union Office, Yeovil,
26 November 1862.

Gentlemen,

I AM directed by the Assessment Committee of this union to send you the annexed copy of the resolutions passed at the meeting of delegates, held at Highbridge, on the 17th instant.

In sending forth these resolutions the Committee, however, direct me to call your attention to the following words in the first section of the Parochial Assessment Act (6 and 7 Will. 4, c. 96) which is still in force, viz.:—

> "No rate for the relief of the poor in England and Wales shall be allowed by any justices, or be of any force, which shall not be made upon an estimate of the net annual value of the several hereditaments rated thereunto; that is to say, of the rent at which the same might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes, and tithe-commutation rentcharge (if any), and deducting therefrom the probable average annual cost of the repairs, insurance, and other expenses, if any, necessary to maintain them in a state to command such rent."

I am also directed by the Committee to call your attention to the 14th and 17th sections of "The Union Assessment Committee Act, 1862," and to remind you that the time for making out and delivering the Valuation List for your parish will shortly expire.

I am, &c.
John Rodber,
Clerk to the Committee.

To the Overseers.

N.B.—The Valuation List must be signed by the churchwardens as well as the overseers.

COUNTY OF SOUTHAMPTON.

Alresford Union.

No instructions, as such, have been issued to the overseers; a copy of this paper was however, sent to the overseers of each parish.

W. H. Moss, Clerk.

At a Conference of Chairmen of the Quarter Sessions, and of the Assessment Committees of the several Unions within the county of Southampton, held at the Grand Jury Chamber, in Winchester, on Monday the 22d day of December 1862, the following Resolutions were agreed to:—

1st. That the gross estimated rental of lands and houses is to be taken at such an amount as may reasonably be expected, by way of rack rent, from a yearly tenant, such tenant undertaking to pay the usual tenant's rates and taxes, and the tithe-commutation rentcharge, if any.

2d. That, in cases of yearly tenancy and of recent leases, the rents actually reserved will, in general, indicate the value at which such estimated rental may be taken.

3d. That where, in consideration of the rent thus actually reserved, the landlord shall have agreed to pay the tenant's rates or taxes, or shall have let his land as tithe free, although it is, in fact, subject to tithe-commutation rentcharge, and the owner of such rentcharge is separately rated for the same, the amount of such rates, taxes, or tithe rentcharge, ought to be deducted from the rent so reserved, in order to arrive at the gross estimated rental; but where the land, in respect of which such rent has been reserved, is actually tithe free, or the tithe-owner is not separately rated, no similar or equivalent deduction ought to be made.

4th. That the rateable value of lands and houses is to be ascertained by deducting from the gross rent, estimated as aforesaid, the probable average annual cost of repairs, insurance, and other expenses, if any, necessary to maintain them in a state to command such rent.

5th. That it is desirable that the said deductions should be made with uniformity throughout this county, and that the following scale be recommended, unless special cause to the contrary can be shown in any particular instances, to be reported in all cases to the Assessment Committee:—

For lands without buildings - - - - -	5 per cent.
For lands with farm buildings, 10 per cent. on all rental, up to 200 *l.* a year, and in the case of rental exceeding 200 *l.*, 5 per cent. on the further amount beyond such 200 *l.*	
For houses and other buildings, except mills and manufactories, without land, other than gardens and pleasure grounds, at more than 6 *l.* a year - - - -	20 per cent.
For the like, at 6 *l.* a year and less - - - -	25 per cent.
For mills and manufactories other than water mills -	25 per cent.
For water mills - - - - - - - -	35 per cent.

6th. That, in the case of tithe rentcharge, the gross rental under the supposed tenancy is to be estimated by deducting from the whole amount all tenant's rates and taxes, including tenant's property tax, and an allowance of 5 per cent. to represent the costs of collection, including legal expenses, and losses by default of payment.

7th. That, in the case of such tithe rentcharge, the rateable value will be found by deducting from the gross rent, estimated as aforesaid, the amount of tenths and all other ecclesiastical dues and payments, of the insurance and repairs of any chancel, for which any such rentcharge may be liable, and also of payments in respect of district churches, and of assistant curates whose services are required in addition to, and not in substitution for, those of the incumbent.

Eversley, Chairman.

Southampton.

Andover Union.

Andover Union.

To the Overseers of the Poor.

Sirs, Andover Union, 186 .

I am directed by the Assessment Committee appointed by the Guardians of the Andover Union, pursuant to the Union Assessment Committee Act, 1862, to communicate to you the following suggestions for your guidance in discharging the important duties imposed upon you by that measure.

The intention of the Act is obviously to provide a ready and inexpensive method for levying parochial assessments upon one fair and equal standard. Some parishes may be rated altogether on too high, and others on too low a scale. Individual grievances also probably exist. To obtain a correct and uniform assessment, both for parishes generally and for occupiers individually, is a result much to be wished, and will, without doubt, receive your hearty co-operation.

Your duty as overseers appears to be as follows:—

In case the parishioners in vestry have not appointed a place for the deposit of the parish rate-books, a vestry should be immediately called for that purpose, and also for appointing some person or persons to have the custody of them.

You are required to make out, within three calendar months from this date, a Valuation List of all the rateable property in the parish according to the form sent herewith. This list must be signed by you, and deposited in the place in which the rate-books are directed to be kept.

A copy of the Valuation List must, at the same time, be delivered to me as clerk of the Board of Guardians; and public notice of the deposit of the Valuation List must be given on the Sunday following such deposit, in like manner as in the case of a poor-rate allowed by the justices.

All persons assessed, or liable to be assessed, have the right of inspecting and demanding and taking copies of, or extracts from, the Valuation List without the payment of any fee.

You are required to transmit the Valuation List to the Committee at the expiration of 14 days after giving notice of its deposit, and you have the right in common with other ratepayers of inspecting and taking copies from the Valuation Lists of any of the other parishes within the union after they have been transmitted to the Committee. The object of this provision is to give you an opportunity of ascertaining if the Valuation Lists of the other parishes are made out on a scale uniform with your own.

If you think that your parish is aggrieved by the Valuation List of any other parish, you can, within 28 days after notice of the deposit as aforesaid, give the Committee and the overseers of that parish notice in writing of your objection, setting out the grounds thereof. If the ground of objection is unfairness or incorrectness in the valuation of any property for which any particular person is liable to be rated, or the omission of such property from the Valuation List, it is requisite that you should also give notice in writing of the objection and of the grounds thereof to such other person.

The first Valuation List to be prepared by you will be taken from the last rate-book, if you are satisfied that it correctly shows the full annual rateable value of the property within the parish; but if not, you will revise and correct such valuation before you sign or deposit it.

If the Committee are dissatisfied with the Valuation List deposited by you, they may, with the consent of the guardians, direct a valuation of the parish to be made by a professional surveyor; and if such valuation shall exceed by one-sixth the valuation delivered to the Committee by you in the Valuation List, the expenses of the new valuation will have to be paid by your parish.

There is nothing in the present Act to alter or interfere with the law previously existing, which defines the net annual value of the property rated to be the rent at which the same might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes, and tithe-commutation rentcharge, if any, and deducting therefrom the probable annual value of the repairs, insurance, and other expenses, if any, necessary to maintain them in a state to command such rent.

The gross estimated rental to be entered in the schedule will be the estimated rent, free of the usual tenant's rates and taxes, and tithe-commutation rentcharge.

The Committee will hold meetings for hearing objections to the Valuation Lists, and will give notice of every such meeting 28 days before it is held, which notice must be published by you on the Sunday next after its receipt, in the manner already pointed out.

If the Committee make any alteration in the Valuation List, it will be again deposited for inspection. Notice will be given of such deposit, and the Committee will appoint a day, not less than seven nor more than fourteen days from the re-deposit, for hearing objections to the list as allowed by them.

Ratepayers have still the power of appeal against a rate to the special or quarter sessions; and if any rate should be annulled hereafter on appeal, the Committee are required to alter the Valuation List in conformity with the decision of the session.

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Southampton

Andover.

If you should consider that your parish is aggrieved by the Valuation List of any other parish in the union, as approved by the Committee, you may, with the consent of the vestry, appeal against such list to the quarter session; but as the proceedings in such a case would be somewhat intricate, they should not be entered upon without competent legal advice.

When your Valuation List has been approved by the Committee it will be delivered to you, and you must take care it is preserved in the place where the rate-books are kept.

After the Valuation List has been approved and delivered to you, every poor-rate, and every rate required to be based on the poor-rate, must be laid upon the annual rateable value of the property as it appears in such list.

In case of subsequent alteration in the annual value of any property, either by increase or diminution, alteration of buildings or otherwise, you are required to prepare a supplemental Valuation List of such property, which will have to be dealt with in the manner before pointed out respecting the annual Valuation List. Owners of tenements can compound for rates as heretofore.

The Committee may order the production of all parish-books, plans, and papers for their guidance, and they are empowered to allow compensation for any returns, copies, or extracts, or any valuation or Valuation List, or other act, matter, or thing made or done in pursuance of their order, and such expenses connected therewith as to them may seem just.

Disobedience to the orders of the Committee renders the offender liable to a penalty of 20 *l.*

All notices or statements for the Committee may be left at my office or sent by post, addressed to the Committee there, or they may be delivered personally to me at my residence.

The foregoing remarks are intended as a concise explanation of those sections of the Act which are confined chiefly to the duties of overseers; but they necessarily convey very imperfectly the minute details of every step required to be taken by you. It will, however, devolve upon me, as clerk to the Committee, to give you, as often as occasion may require, such direct assistance in the matter as lies in my power.

I have, &c.

Thos. Lamb.

Basingstoke Union.

Basingstoke Union.

At a meeting of the Committee, held at the boardroom of the union workhouse on Friday, the 28th day of November 1862, it was ordered that notices of the appointment of the Committee, and for the return of Valuation Lists required by the statute should be forthwith issued.

It was also ordered that the clerk do invite the churchwardens and overseers of the several parishes within the union to complete and return their Valuation Lists on or before the second day of February next, upon the following principle:—

1st. That gross estimated rental is the rent at which the property may reasonably be expected to let from year to year, the tenant paying the usual tenant's rates and taxes, and tithe-commutation rentcharge (if any).

Rateable value is the amount of the gross estimated rental, as above defined, after deducting therefrom the average annual expense of repairs and insurance, and any other expenses which may be necessary in order to keep the property in a state to command the rent.

2d. That the annual value of property, as determined by the Income Tax Commissioners for the purpose of Schedule A., or the actual rent where the property is let, may, as a general rule, be considered as a test of the reasonable rent for the purposes of the "Parochial Assessment Act," but is not a conclusive test.

The existence and importance of exceptional circumstances must be determined by the Parochial Assessment Committee.

3d. That the deductions from the gross estimated rental for repairs, insurance, and other expenses (if any) necessary to keep the property in a state fit to command the rent, may be made by way of percentage on the gross estimated rental within the following limits:—

For land without buildings - - -	from 1 to 5 per cent.
„ farms, including house and buildings -	from 5 to 15 per cent.
For houses - - - - - - -	from 10 to 25 per cent.
„ cottages not exceeding the value of 6 *l.* per annum - - - -	from 15 to 35 per cent.
„ mills - - - - - -	not exceeding 50 per cent.

 4th. That

Southampton.

Basingstoke Union.

4th. That the churchwardens and overseers of the several parishes comprised in the union be requested to furnish the Union Assessment Committee with the exact sum which the tithes were originally commuted at, in their respective parishes, and further, that their attention be directed to the circular of the Poor Law Board, dated 9 May 1859, respecting the assessment of the tithe-commutation rentcharge.

5th. That the gross estimated rental of the tithe-commutation rentcharge should be considered to be the amount at which it might be let to a tenant taking upon himself the tenant's taxes, and all risks of losses and costs of collection.

This meeting was then adjourned till the 26th of December next, to meet at the union workhouse, at twelve o'clock at noon, for the purpose of affording information required by churchwardens, overseers, or others, in making up and completing Valuation Lists.

W. Wiggett Chute,
Chairman.

NOTE.—Forms of Valuation List can be obtained of the Clerk to the Union.

REFORM CLUB
PALL MALL

To the Overseers of the Poor for the Parish of Basingstoke.

Sirs, Basingstoke Union, 28 November 1862.

I AM directed by the Assessment Committee appointed by the Guardians of the Basingstoke Union, pursuant to the "Union Assessment Committee Act, 1862," to communicate to you the following suggestions for your guidance in discharging the important duties imposed upon you by that measure.

The intention of the Act is obviously to provide a ready and inexpensive method for levying parochial assessments upon one fair and equal standard. Some parishes may be rated altogether on too high, and others on too low a scale. Individual grievances also probably exist. To obtain a correct and uniform assessment, both for parishes generally, and for occupiers individually, is a result much to be wished, and will, without doubt, receive your hearty co-operation.

Your duty as overseers appears to be as follows:—

In case the parishioners in vestry have not appointed a place for the deposit of the parish rate-books, a vestry should be immediately called for that purpose, and also for appointing some person or persons to have the custody of them.

You are required to make out, within three calendar months from this date, a Valuation List of all the rateable property in the parish, according to the form sent herewith. This list must be signed by you, and deposited in the place in which the rate-books are directed to be kept.

A copy of the Valuation List must, at the same time, be delivered to me as clerk of the Board of Guardians; and public notice of the deposit of the Valuation List must be given on the Sunday following such deposit, in like manner as in the case of a poor-rate allowed by the justices.

All persons assessed, or liable to be assessed, have the right of inspecting and demanding and taking copies of, or extracts from, the Valuation List, without the payment of any fee.

You are required to transmit the Valuation List to the Committee at the expiration of 14 days after giving notice of its deposit, and you have the right in common with other ratepayers of inspecting and taking copies from the Valuation Lists of any of the other parishes within the union after they have been transmitted to the Committee. The object of this provision is to give you an opportunity of ascertaining if the Valuation Lists of the other parishes are made out on a scale uniform with your own.

If you think that your parish is aggrieved by the Valuation List of any other parish, you can, within 28 days after notice of the deposit as aforesaid, give the committee and the overseers of that parish notice in writing of your objection, setting out the grounds thereof. If the ground of objection is unfairness or incorrectness in the valuation of any property for which any particular person is liable to be rated, or the omission of such property from the Valuation List, it is requisite that you should also give notice in writing of the objection and of the grounds thereof to such other person.

The first Valuation List to be prepared by you will be taken from the last rate-book, if you are satisfied that it correctly shows the full annual rateable value of the property within the parish; but if not, you will revise and correct such valuation before you sign or deposit it.

If the Committee are dissatisfied with the Valuation List deposited by you, they may, with the consent of the guardians, direct a valuation of the parish to be made by a professional surveyor, and if such valuation shall exceed by one-sixth the valuation delivered to

Southampton.

to the Committee by you in the Valuation List, the expenses of the new valuation will have to be paid by your parish.

Basingstoke Union.

There is nothing in the present Act to alter or interfere with the law previously existing, which defines the net annual value of the property rated to be the rent at which the same might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes, and tithe-commutation rentcharge, if any, and deducting therefrom the probable annual value of the repairs, insurance, and other expenses, if any, necessary to maintain them in a state to command such rent.

The gross estimated rental to be entered in the schedule will be the estimated rent, free of the usual tenant's rates and taxes, and tithe-commutation rentcharge.

The Committee will hold meetings for hearing objections to the Valuation Lists, and will give notice of every such meeting twenty-eight days before it is held, which notice must be published by you on the Sunday next after its receipt, in the manner already pointed out.

If the Committee make any alteration in the Valuation List, it will be again deposited for inspection. Notice will be given of such deposit, and the Committee will appoint a day, not less than seven nor more than 14 days from the re-deposit, for hearing objections to the list as allowed by them.

Ratepayers have still the power of appeal against a rate to the Special or Quarter Sessions, and if any rate should be annulled hereafter on appeal, the Committee are required to alter the Valuation List in conformity with the decision of the session.

If you should consider that your parish is aggrieved by the Valuation List of any other parish in the union, as approved by the Committee, you may, with the consent of the vestry, appeal against such list to the Quarter Session, but as the proceedings in such a case would be somewhat intricate, they should not be entered upon without competent legal advice.

When your Valuation List has been approved by the Committee it will be delivered to you, and you must take care it is preserved in the place where the rate-books are kept.

After the Valuation List has been approved and delivered to you, every poor-rate, and every rate required to be based on the poor-rate, must be laid upon the annual rateable value of the property as it appears in such list.

In case of subsequent alteration in the annual value of any property, either by increase or diminution, alteration of buildings, or otherwise, you are required to prepare a supplemental Valuation List of such property, which will have to be dealt with in the manner before pointed out respecting the annual Valuation List. Owners of tenements can compound for rates as heretofore.

The Committee may order the production of all parish books, plans, and papers for their guidance, and they are empowered to allow compensation for any returns, copies, or extracts, or any valuation or Valuation List, or other act, matter, or thing made or done in pursuance of their order, and such expenses connected therewith as to them may seem just.

Disobedience to the orders of the Committee renders the offender liable to a penalty of 20 *l.*

All notices or statements for the Committee may be left at my office or sent by post, addressed to the Committee there, or they may be delivered personally to me at my residence.

The foregoing remarks are intended as a concise explanation of those sections of the Act which are confined chiefly to the duties of overseers; but they necessarily convey very imperfectly the minute details of every step required to be taken by you. It will, however, devolve upon me, as clerk to the Committee, to give you, as often as occasion may require, such direct assistance in the matter as lies in my power.

I have, &c.
W. Challis, Clerk.

Christchurch Union.

Christchurch Union.

[For Resolutions, *see* Alresford Union.]

Droxford Union.

Droxford Union.

To the Overseers of the Poor.

Notice is hereby given, that the Board of Guardians of the Droxford Union having, at a meeting held on the 21st day of October 1862, appointed an Assessment Committee for the said union, in pursuance of "The Union Assessment Committee Act, 1862," you are hereby required by the said Act, within three calendar months after the appointment of such Committee, to make a list of all the rateable hereditaments in the said parish (or

Southampton.
Droxford Union.

township), with the annual value thereof respectively, in the form set out in the Schedule to the said Act, which is as follows:—

Valuation List for [*the Parish or Place for which the List is made*], in the County of ——

Name of Occupier.	Name of Owner.	Description of Property.	Name, or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

Signed this day of

A. B.
C. D. } Overseers of the Poor of the Parish aforesaid.

And unless you think that the valuation last acted upon in assessing the rate for the relief of the poor correctly shows the full annual rateable value of all such hereditaments, you are required to revise such valuation:

And when the said list (which is to be styled "The Valuation List") has been duly made and signed by you, you are to deposit it in the place within the said parish (or township) in which rate-books are deposited or kept, and to give public notice thereof, on the Sunday next following such deposit, in the same manner as in the case of a poor rate allowed by the justices; and whilst such list remains so deposited, all persons assessed or liable to be assessed to the relief of the poor of the said parish (or township) will have the same right of inspecting and of demanding and taking copies of and extracts from such list, as in the case of a poor-rate allowed by the justices:

And you are also required, as soon as the said list has been made and signed, to deliver a copy thereof to the board of guardians of the above-named union; and further, at the expiration of 14 days from the time of the notice of the deposit of such list, to transmit the list itself to the said Assessment Committee.

Signed, by order of the said Committee, this 5th day of November 1862.

Thos. Hayden,
Clerk of the Committee.

N.B.—The requisite forms for preparing the Valuation List may be obtained, in books or quires, on application to me, at

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Fareham Union.

FAREHAM UNION.

[For Resolutions, *see* Alresford Union.]

Fordingbridge Union.

FORDINGBRIDGE UNION.

[For Resolutions, *see* Alresford Union.]

Hursley Union.

HURSLEY UNION.

[For Resolutions, *see* Alresford Union.]

Lymington Union.

LYMINGTON UNION.

To the Overseers of the Poor.

TAKE notice, that the Board of Guardians of the Union, in the count of , in which the of is comprised, did at their meeting, held on the day of 186 , in pursuance of "The Union Assessment Committee Act, 1862," appoint an Assessment Committee for the said union, for the purposes of the said Act. Further take notice, that you the said overseers are required by the said Act, within three calendar months after the appointment of such Committee,

Committee, to make a list of all the rateable hereditaments in the said parish, with the annual rateable value thereof respectively, in the form following, namely :— Southampton. Lymington Union.

Name of Occupier.	Name of Owner.	Description of Property.	Name, or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

Further take notice, that unless you the said overseers shall think that the valuation last acted upon in the said parish, in assessing the rate for the relief of the poor, correctly shows the full annual rateable value of all such hereditaments, you are required by the said Act to revise such valuation.

Further take notice, that when such Valuation List shall have been made and signed by you, you are required by the said Act to deposit the same in the place in the said parish in which rate-books are deposited and kept, and forthwith to deliver a copy of the Valuation List so made and signed by you to the Board of Guardians of the said union.

And further take notice, that you are required by the said Act to give public notice of the deposit of such list on the Sunday next following the deposit thereof, in the same manner as in the case of a poor-rate allowed by the justices, and, at the expiration of 14 days from the time of the notice given of the deposit of such list, transmit the same to the Assessment Committee of the said union.

By order of the Assessment Committee of the said Union.

Dated this day of 186

Clerk to the Assessment Committee.

To the Overseers of the Poor.

Sirs, Union, 186 .

I AM directed by the Assessment Committee appointed by the Guardians of the Union, pursuant to "The Union Assessment Committee Act, 1862," to communicate to you the following suggestions for your guidance in discharging the important duties imposed upon you by that measure.

The intention of the Act is obviously to provide a ready and inexpensive method for levying parochial assessments upon one fair and equal standard. Some parishes may be rated altogether on too high, and others on too low a scale. Individual grievances also probably exist. To obtain a correct and uniform assessment, both for parishes generally and for occupiers individually, is a result much to be wished, and will, without doubt, receive your hearty co-operation.

Your duty as overseers appears to be as follows:—

In case the parishioners in vestry have not appointed a place for the deposit of the parish rate-books, a vestry should be immediately called for that purpose, and also for appointing some person or persons to have the custody of them.

You are required to make out, within three calendar months from this date, a Valuation List of all the rateable property in the parish according to the form sent herewith. This list must be signed by you, and deposited in the place in which the rate-books are directed to be kept.

A copy of the Valuation List must, at the same time, be delivered to me as clerk of the Board of Guardians; and public notice of the deposit of the Valuation List must be given on the Sunday following such deposit, in like manner as in the case of a poor-rate allowed by the justices.

All persons assessed, or liable to be assessed, have the right of inspecting and demanding and taking copies of, or extracts from, the Valuation List, without the payment of any fee.

You are required to transmit the Valuation List to the Committee at the expiration of 14 days after giving notice of its deposit, and you have the right in common with other ratepayers of inspecting and taking copies from the Valuation Lists of any of the other parishes within the union after they have been transmitted to the Committee. The object of this provision is to give you an opportunity of ascertaining if the Valuation Lists of the other parishes are made out on a scale uniform with your own.

If you think that your parish is aggrieved by the Valuation List of any other parish, you can, within 28 days after notice of the deposit as aforesaid, give the Committee

Southampton.
Lymington Union.

and the overseers of that parish notice in writing of your objection, setting out the grounds thereof. If the ground of objection is unfairness or incorrectness in the valuation of any property for which any particular person is liable to be rated, or the omission of such property from the Valuation List, it is requisite that you should also give notice in writing of the objection and of the grounds thereof to such other person.

The first Valuation List to be prepared by you will be taken from the last rate-book, if you are satisfied that it correctly shows the full annual rateable value of the property within the parish, but if not, you will revise and correct such valuation before you sign or deposit it.

If the Committee are dissatisfied with the Valuation List deposited by you, they may, with the consent of the guardians, direct a valuation of the parish to be made by a professional surveyor, and if such valuation shall exceed by one-sixth the valuation delivered to the Committee by you in the Valuation List, the expenses of the new valuation will have to be paid by your parish.

There is nothing in the present Act to alter or interfere with the law previously existing, which defines the net annual value of the property rated to be the rent at which the same might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes, and tithe-commutation rentcharge, if any, and deducting therefrom the probable annual value of the repairs, insurance, and other expenses, if any, necessary to maintain them in a state to command such rent.

The gross estimated rental to be entered in the schedule will be the estimated rent, free of the usual tenant's rates and taxes, and tithe-commutation rentcharge.

The Committee will hold meetings for hearing objections to the Valuation Lists, and will give notice of every such meeting 28 days before it is held, which notice must be published by you on the Sunday next after its receipt, in the manner already pointed out.

If the Committee make any alteration in the Valuation List, it will be again deposited for inspection. Notice will be given of such deposit, and the Committee will appoint a day, not less than seven nor more than 14 days from the re-deposit, for hearing objections to the list as allowed by them.

Ratepayers have still the power of appeal against a rate to the Special or Quarter Sessions, and if any rate should be annulled hereafter on appeal, the Committee are required to alter the Valuation List in conformity with the decision of the session.

If you should consider that your parish is aggrieved by the Valuation List of any other parish in the union, as approved by the Committee, you may, with the consent of the vestry, appeal against such list to the Quarter Sessions, but as the proceedings in such a case would be somewhat intricate, they should not be entered upon without competent legal advice.

When your Valuation List has been approved by the Committee it will be delivered to you, and you must take care it is preserved in the place where the rate-books are kept.

After the Valuation List has been approved and delivered to you, every poor-rate, and every rate required to be based on the poor-rate, must be laid upon the annual rateable value of the property as it appears in such list.

In case of subsequent alteration in the annual value of any property, either by increase or diminution, alteration of buildings or otherwise, you are required to prepare a supplemental Valuation List of such property, which will have to be dealt with in the manner before pointed out respecting the annual Valuation List. Owners of tenements can compound for rates as heretofore.

The Committee may order the production of all parish books, plans, and papers for their guidance, and they are empowered to allow compensation for any returns, copies, or extracts, or any valuation or Valuation List, or other act, matter, or thing made or done in pursuance of their order, and such expenses connected therewith as to them may seem just.

Disobedience to the orders of the Committee renders the offender liable to a penalty of 20*l.*

All notices or statements for the Committee may be left at my office or sent by post, addressed to the Committee there, or they may be delivered personally to me at my residence.

The foregoing remarks are intended as a concise explanation of those sections of the Act which are confined chiefly to the duties of overseers; but they necessarily convey very imperfectly the minute details of every step required to be taken by you. It will, however, devolve upon me, as clerk to the Committee, to give you, as often as occasion may require, such direct assistance in the matter as lies in my power.

I have, &c.

Clerk.

Southampton.

Lymington Union.

At a Conference of Chairmen of the Quarter Sessions, and of the Assessment Committees of the several Unions within the county of Southampton, held at the Grand Jury Chamber, in Winchester, on Monday, the 22d day of December 1862:

The following Resolutions were agreed to:—

1. That the gross estimated rental of lands and houses is to be taken at such an amount as may reasonably be expected, by way of rack rent, from a yearly tenant, such tenant undertaking to pay the usual tenant's rates and taxes, and the tithe-commutation rentcharge, if any.

2. That, in cases of yearly tenancy and of recent leases, the rents actually reserved will, in general, indicate the value at which such estimated rental may be taken.

3. That where, in consideration of the rent thus actually reserved, the landlord shall have agreed to pay the tenant's rates or taxes, or shall have let his land as tithe free, although it is, in fact, subject to tithe-commutation rentcharge, and the owner of such rent-charge is separately rated for the same, the amount of such rates, taxes, or tithe rent charge, ought to be deducted from the rent so reserved, in order to arrive at the gross estimated rental; but where the land in respect of which such rent has been reserved is actually tithe free, or the tithe-owner is not separately rated, no similar or equivalent deduction ought to be made.

4. That the rateable value of lands and houses is to be ascertained by deducting from the gross rent, estimated as aforesaid, the probable average annual cost of repairs, insurance, and other expenses, if any, necessary to maintain them in a state to command such rent.

5. That it is desirable that the said deductions should be made with uniformity throughout this county, and that the following scale be recommended, unless special cause to the contrary can be shown in any particular instance, to be reported in all cases to the Assessment Committee:—

For lands without buildings - - - - - - -	5 *l.* per cent.
For lands with farm buildings, 10 *l.* per cent. on all rental, up to 200 *l.* a year, and in the case of rental exceeding 200 *l.*, 5 *l.* per cent. on the further amount beyond such 200 *l.*	
For houses and other buildings, except mills and manufactories, without land, other than gardens and pleasure grounds at more than 6 *l.* a year - - - - - -	20 *l.* per cent.
For the like, at 6 *l.* a year and less - - - - - -	25 *l.* per cent.
For mills and manufactories, other than water mills - -	25 *l.* per cent.
For water mills - - - - - - - - - - -	35 *l.* per cent.

6. That, in the case of tithe rentcharge, the gross rental under the supposed tenancy is to be estimated by deducting from the whole amount all tenant's rates and taxes, including tenant's property tax, and an allowance of 5 *l.* per cent. to represent the costs of collection, including legal expenses, and losses by default of payment.

7. That, in the case of such tithe rentcharge, the rateable value will be found by deducting from the gross rent, estimated as aforesaid, the amount of tenths and all other ecclesiastical dues and payments, of the insurance and repairs of any chancel, for which any such rentcharge may be liable, and also of payments in respect of district churhces, and of assistant curates whose services are required in addition to, and not in substitution for, those of the incumbent.

Eversley,
Chairman.

Petersfield Union.

Petersfield Union.

To the Overseers of the Poor for the Parish of Buriton, &c.

Sirs, Petersfield Union, 6 November 1862.

I am directed by the Assessment Committee appointed by the Guardians of the Petersfield Union, pursuant to the "Union Assessment Committee Act, 1862," to communicate to you the following suggestions for your guidance in discharging the important duties imposed upon you by that measure.

The intention of the Act is obviously to provide a ready and inexpensive method for levying parochial assessments upon one fair and equal standard. Some parishes may be rated altogether on too high and others on too low a scale. Individual grievances also probably exist. To obtain a correct and uniform assessment, both for parishes generally and for occupiers individually, is a result much to be wished, and will, without doubt, receive your hearty co-operation.

Southampton.

Petersfield Union.

Your duty as overseers appears to be as follows :—

In case the parishioners in vestry have not appointed a place for the deposit of the parish rate-books, a vestry should be immediately called for that purpose, and also for appointing some person or persons to have the custody of them.

You are required to make out, within three calendar months from this date, a Valuation List of all the rateable property in the parish according to the form sent herewith. This list must be signed by you, and deposited in the place in which the rate-books are directed to be kept.

A copy of the Valuation List must, at the same time, be delivered to me as clerk of the Board of Guardians; and public notice of the deposit of the Valuation List must be given on the Sunday following such deposit, in like manner as in the case of a poor-rate allowed by the justices.

All persons assessed, or liable to be assessed, have the right of inspecting and demanding and taking copies of, or extracts from, the Valuation List, without the payment of any fee.

You are required to transmit the Valuation List to the Committee at the expiration of fourteen days after giving notice of its deposit, and you have the right in common with other ratepayers of inspecting and taking copies from the Valuation Lists of any of the other parishes within the union after they have been transmitted to the committee. The object of this provision is to give you an opportunity of ascertaining if the Valuation Lists of the other parishes are made out on a scale uniform with your own.

If you think that your parish is aggrieved by the Valuation List of any other parish, you can, within twenty-eight days after notice of the deposit as aforesaid, give the Committee and the overseers of that parish notice in writing of your objection, setting out the grounds thereof. If the ground of objection is unfairness or incorrectness in the valuation of any property for which any particular person is liable to be rated, or the omission of such property from the Valuation List, it is requisite that you should also give notice in writing of the objection and of the grounds thereof to such other person.

The first Valuation List to be prepared by you will be taken from the last rate-book, if you are satisfied that it correctly shows the full annual rateable value of the property within the parish, but if not, you will revise and correct such valuation before you sign or deposit it.

If the Committee are dissatisfied with the Valuation List deposited by you, they may, with the consent of the guardians, direct a valuation of the parish to be made by a professional surveyor, and if such valuation shall exceed by one-sixth the valuation delivered to the Committee by you in the Valuation List, the expenses of the new valuation will have to be paid by your parish.

There is nothing in the present Act to alter or interfere with the law previously existing, which defines the net annual value of the property rated to be the rent at which the same might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes, and tithe-commutation rentcharge, if any, and deducting therefrom the probable annual value of the repairs, insurance, and other expenses, if any, necessary to maintain them in a state to command such rent.

The gross estimated rental to be entered in the schedule will be the estimated rent, free of the usual tenant's rates and taxes, and tithe-commutation rentcharge.

The Committee will hold meetings for hearing objections to the Valuation Lists, and will give notice of every such meeting twenty-eight days before it is held, which notice must be published by you on the Sunday next after its receipt, in the manner already pointed out.

If the Committee make any alteration in the Valuation List, it will be again deposited for inspection. Notice will be given of such deposit, and the Committee will appoint a day, not less than seven nor more than fourteen days from the re-deposit, for hearing objections to the list as allowed by them.

Ratepayers have still the power of appeal against a rate to the Special or Quarter Sessions, and if any rate should be annulled hereafter on appeal, the Committee are required to alter the Valuation List in conformity with the decision of the Session.

If you should consider that your parish is aggrieved by the Valuation List of any other parish in the union, as approved by the Committee, you may, with the consent of the vestry, appeal against such list to the Quarter Session, but as the proceedings in such a case would be somewhat intricate, they should not be entered upon without competent legal advice.

When your Valuation List has been approved by the Committee it will be delivered to you, and you must take care it is preserved in the place where the rate-books are kept.

After the Valuation List has been approved and delivered to you, every poor-rate, and every rate required to be based on the poor-rate, must be laid upon the annual rateable value of the property as it appears in such list.

In case of subsequent alteration in the annual value of any property, either by increase or diminution, alteration of buildings or otherwise, you are required to prepare a supplemental Valuation List of such property, which will have to be dealt with in the manner before pointed out respecting the annual Valuation List. Owners of tenements can compound for rates as heretofore.

The Committee may order the production of all parish books, plans, and papers for their guidance, and they are empowered to allow compensation for any returns, copies, or extracts,

Southampton.

Petersfield Union.

extracts, or any valuation or Valuation List, or other act, matter, or thing made or done in pursuance of their order, and such expenses connected therewith as to them may seem just.

Disobedience to the orders of the Committee renders the offender liable to a penalty of 20 *l.*

All notices or statements for the Committee may be left at my office or sent by post, addressed to the Committee there, or they may be delivered personally to me at my residence.

The foregoing remarks are intended as a concise explanation of those sections of the Act which are confined chiefly to the duties of overseers; but they necessarily convey very imperfectly the minute details of every step required to be taken by you. It will, however, devolve upon me, as clerk to the Committee, to give you, as often as occasion may require, such direct assistance in the matter as lies in my power.

I am, &c.
W. Albery,
Clerk.

Portsea Island Union.

PORTSEA ISLAND UNION.

Union Assessment Committee.

AT a Meeting of the Committee held the 5th day of May 1863 it was resolved:—

That notice of the appointment of this Committee be given to the overseers or overseer of every parish comprised within the Portsea Island Union, requiring them to deliver in the Valuation List according to the terms of sec. 14 of the Act.

W. Devereux,
Clerk.

Romsey Union.

ROMSEY UNION.

Sirs, Romsey, 24 November 1862.

IN my note to you of the 17th instant, I reminded you that certain important duties had been imposed upon overseers by the Act of Parliament which was passed last session "for securing uniform and correct Valuations of Parishes." I am now directed by the Assessment Committee appointed under that Act, to call upon you for a list of all the rateable property in your parish, with the annual value thereof; to be made out in the sheets which are forwarded herewith, and which list, when made out, is to be signed by you.

The Committee have specially considered the scale of deduction for repairs, &c., which, in their judgment, should be made from the gross estimated rental of property in order to arrive at its fair rateable value. In the present assessments in this union the scale varies, but, as the great object of the Act is to establish uniformity in this matter, the Committee recommend you, in making out the list now required, to adopt the following scale of deduction from the rental in settling the rateable value of the property to be assessed, viz:—

On farms, at the rate of - - - - - -	10 *l.* per cent.
„ House property - - - - - - -	25 *l.* per cent.
„ Steam mills - - - - - - - -	30 *l.* per cent.
„ Water mills - - - - - - - -	45 *l.* per cent.
„ Collection of tithe rentcharge - - - -	5 *l.* per cent.

Before proceeding, however, to make these deductions, it is of the utmost importance that you should revise the gross estimated rental as it now stands in your rate-book. To start on a sound basis of assessment, it is obvious that the rentals should be fairly stated; and as it will tend so much to the saving of expense and future trouble if this matter be well done now, the Committee advise you to call a vestry at the earliest day possible, in order that the principal parishioners may confer with and assist you on this point. You will, however, bear in mind, that the sum actually paid as rent does not in every instance fairly represent the sum at which a property may reasonably be expected to let from year to year; and in such cases you will fix your estimated rental, not at the amount actually paid, but at such a sum as to the best of your judgment would be fair and reasonable.

I am directed further to request, that the list so revised and amended may be made out, duly signed, and sent to me, on or before Thursday, the 18th of December next, in order to be laid before the Assessment Committee, who have appointed a meeting at that time to revise and examine the same.

I am, &c.
C. L. Lordan,
Clerk of the Committee.

To the Overseers.

Southampton.
—
Romsey Union.

Sir, Romsey, 6 Jan. 1863.

I HAND you herewith a scale of deductions for repairs, &c., which the Assessment Committee recommend for your adoption in making out your Valuation List, instead of the scale included in my circular of the 24th November last. The present scale is recommended by the Committee, because it was agreed upon at the general meeting at Winchester, and will be adopted in all the unions in the county.

The Committee now request that your Valuation List may be sent in on or before Saturday, the 17th instant, as on Monday, the 19th, they will meet for the special purpose of examining the same.

I am, &c.
C. L. Lordan,
Clerk.

AT a Conference of Chairmen of the Quarter Sessions, and of the Assessment Committees of the several unions within the county of Southampton, held at the Grand Jury Chamber, in Winchester, on Monday, the 22d day of December 1862 ;

The following Resolutions were agreed to—

1. THAT the gross estimated rental of lands and houses is to be taken at such an amount as may reasonably be expected, by way of rack rent, from a yearly tenant, such tenant undertaking to pay the usual tenant's rates and taxes, and the tithe-commutation rentcharge, if any.

2. That, in cases of yearly tenancy and of recent leases, the rents actually reserved will, in general, indicate the value at which such estimated rental may be taken.

3. That where, in consideration of the rent thus actually reserved, the landlord shall have agreed to pay the tenant's rates or taxes, or shall have let his land as tithe free, although it is, in fact, subject to tithe-commutation rentcharge, and the owner of such rentcharge is separately rated for the same, the amount of such rates, taxes, or tithe rentcharge, ought to be deducted from the rent so reserved, in order to arrive at the gross estimated rental; but where the land, in respect of which such rent has been reserved, is actually tithe free, or the tithe-owner is not separately rated, no similar or equivalent deduction ought to be made.

4. That the rateable value of lands and houses is to be ascertained by deducting from the gross rent, estimated as aforesaid, the probable average annual cost of repairs, insurance, and other expenses, if any, necessary to maintain them in a state to command such rent.

5. That it is desirable that the said deductions should be made with uniformity throughout this county, and that the following scale be recommended, unless special cause to the contrary can be shown in any particular instances, to be reported in all cases to the Assessment Committee:—

For lands without buildings - - - - -	5 *l.* per cent.
For lands with farm buildings, 10 per cent. on all rental, up to 200 *l.* a year, and in the case of rental exceeding 200 *l.*, five per cent. on the further amount beyond such 200 *l.*	
For houses and other buildings, except mills and manufactories, without land, other than gardens and pleasure grounds, at more than 6 *l.* a year - - - -	20 *l.* per cent.
For the like, at 6 *l.* a year and less - - - -	25 *l.* per cent.
For mills and manufactories, other than water mills -	25 *l.* per cent.
For water mills - - - - - - - -	35 *l.* per cent.

6. That, in the case of tithe rentcharge, the gross rental under the supposed tenancy is to be estimated by deducting from the whole amount all tenant's rates and taxes, including tenant's property tax, and an allowance of 5 per cent. to represent the costs of collection, including legal expenses, and losses by default of payment.

7. That, in the case of such tithe rentcharge, the rateable value will be found by deducting from the gross rent, estimated as aforesaid, the amount of tenths and all other ecclesiastical dues and payments, of the insurance and repairs of any chancel, for which any such rent charge may be liable, and also of payments in respect of district churches, and of assistant curates whose services are required in addition to, and not in substitution for, those of the incumbent.

Eversley,
Chairman.

South Stoneham Union.

Memorandum for the use of Overseers in making out Valuation List under Assessment Committee Act 1862.

By the Act the overseers are directed, within three months after the appointment of the Committee, to make a list of all the rateable hereditaments in the parish, with the annual value thereof respectively, in the form set out in the Act (which form is nearly the same as that used for the poor rates); and unless they think that the valuation last acted upon, in assessing the rate for the relief of the poor, correctly shows the full annual rateable value of all such hereditaments, they are to revise such valuation, that is, to make a new one.

It may be assumed that the valuations inserted in the last poor-rate are not correct; therefore, the overseers will have to revise such valuations for the purpose of filling up the columns in the form given by the Act, which is as follows, and for which purpose they ought to procure a book:—

Name of Occupier. 1.	Name of Owner. 2.	Description of Property. 3.	Name, or Situation of Property. 4.	Estimated Extent. 5.	Gross Estimated Rental. 6.	Rateable Value. 7.

It is considered that it is only in filling up the last two columns the overseers will find any difficulty. The principles upon which these two columns are to be filled up are mentioned in the present and a former Act. The present Act declares—

That the gross estimated rental (sixth column) shall be "the rent at which the hereditaments might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes, and tithe-commutation, if any" (that is to say, the tenant paying such charges).

By a former Act of Parliament the rateable value (seventh column), is in effect declared to be the amount of No. 6, "deducting therefrom the probable average annual cost of the repairs, insurance, and other expenses, if any, necessary to maintain them" (the hereditaments) "in a state to command such rent."

It is not apprehended that the overseers will have much difficulty in filling up No. 6, as their own knowledge of the value of property, the rent actually paid (where it is let), and the property tax assessments under Schedule A, will, it is conceived, enable them to arrive at a reasonably correct estimate. But with regard to column No. 7, there may be a difficulty in arriving at an accurate estimate of what ought to be allowed for "repairs, insurance, and other expenses" alluded to in the Act as above quoted.

This will require their best consideration after an inspection of the premises, and it is in reference to the difficulty which is anticipated on this point that the adoption of a percentage scale has been suggested by the Committee, to be applied to the several descriptions of property included in the Valuation List, and which the overseers will apply as they may judge consistent with the object in view, namely, to make a fair and uniform rating in the several parishes of the union.

In several of the parishes, large portions of the common and waste lands have recently been enclosed, and woods have been grubbed and brought into cultivation. These alterations will require the attention of the overseers in revising the existing valuations.

When the Valuation List is completed by the overseers, it is to be deposited in the parish, for instance, at the house of one of the overseers, and a copy of such list is forthwith to be delivered to the Board of Guardians.

On the Sunday next following the deposit of such list, the overseers are to give public notice of such deposit on the church door, in the same manner as in the case of a poor-rate allowed by the justices, and in such notice the place where the list is deposited is to be stated, in order that persons assessed or liable to be assessed to the relief of the poor may inspect and take copies of, and extracts from, such list. At the expiration of 14 days from the time of the notice given of the deposit of such list, the overseers are to transmit the list to the Union Assessment Committee.

2 December 1862.

Southampton.

South Stoneham Union.

At a Conference of Chairmen of the Quarter Sessions, and of the Assessment Committees of the several Unions within the county of Southampton, held at the Grand Jury Chamber, in Winchester, on Monday the 22d day December 1862;

The following Resolutions were agreed to—

1. That the gross estimated rental of lands and houses is to be taken at such an amount as may reasonably be expected, by way of rack rent, from a yearly tenant, such tenant undertaking to pay the usual tenant's rates and taxes, and the tithe-commutation rentcharge, if any.

2. That, in cases of yearly tenancy and of recent leases, the rents actually reserved will, in general, indicate the value at which such estimated rental may be taken.

3. That where, in consideration of the rent thus actually reserved, the landlord shall have agreed to pay the tenant's rates or taxes, or shall have let his land as tithe free, although it is, in fact, subject to tithe-commutation rentcharge; and the owner of such rentcharge is separately rated for the same, the amount of such rates, taxes, or tithe rentcharge, ought to be deducted from the rent so reserved, in order to arrive at the gross estimated rental; but where the land, in respect of which such rent has been reserved, is actually tithe free, or the tithe-owner is not separately rated, no similar or equivalent deduction ought to be made.

4. That the rateable value of lands and houses is to be ascertained by deducting from the gross rent, estimated as aforesaid, the probable average annual cost of repairs, insurance, and other expenses, if any, necessary to maintain them in a state to command such rent.

5. That it is desirable that the said deductions should be made with uniformity throughout this county, and that the following scale be recommended, unless special cause to the contrary can be shown in any particular instances, to be reported in all cases to the Assessment Committee:—

For lands without buildings - - - - - -	5*l.* per cent.
For lands with farm buildings, 10 per cent. on all rental up to 200*l.* a year, and in the case of rental exceeding 200*l.*, five per cent. on the further amount beyond such 200*l.*	
For houses and other buildings, except mills and manufactories, without land, other than gardens and pleasure grounds, at more than 6*l.* a year - - -	20*l.* per cent.
For the like, at 6*l.* a year and less - - - -	25*l.* per cent.
For mills and manufactories, other than water mills -	25*l.* per cent.
For water mills - - - - - - - -	35*l.* per cent.

6. That, in the case of tithe rentcharge the gross rental under the supposed tenancy is to be estimated by deducting from the whole amount all tenant's rates and taxes, including tenant's property tax, and an allowance of five per cent. to represent the cost of collection, including legal expenses, and losses, by default of payment.

7. That, in the case of such tithe rentcharge, the rateable value will be found by deducting from the gross rent, estimated as aforesaid, the amount of tenths and all other ecclesiastical dues and payments of the insurance and repairs of any chancel, for which any such rentcharge may be liable, and also of payments in respect of district churches, and of assistant curates whose services are required in addition to, and not in substitution for, those of the incumbent.

Stockbridge Union.

Stockbridge Union.

[For Resolutions, *see* Alresford Union.]

Stafford.

COUNTY OF STAFFORD.

Burton-upon-Trent Union.

Burton-upon-Trent Union.

Union Offices, Burton-on Trent,
3 November 1862.

Gentlemen,

I am directed by the Assessments Committee for this union, appointed under the provisions of "The Union Assessments Committee Act, 1862," to inform you that by section 14 of such statute it is required that you "shall within three calendar months after the appointment of such Committee make a list of all the rateable hereditaments in such parish, with the annual value thereof in so much of the form shown in the schedule annexed to the Act 6th and 7th Will. 4, c. 96, as is set out in the schedule to this Act. And unless such overseers think that the valuation then last acted upon in assessing the rate for the relief of the poor correctly shows the full annual rateable value of all such hereditaments they shall revise such valuation, and such overseers shall sign

Stafford.

Burton-upon-Trent Union.

sign every list so made by them as aforesaid, and such list shall be styled the "Valuation List." And by Section 15 it is enacted that "The gross estimated rental for the purpose of the schedule to this Act shall be the rent at which the hereditaments might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes and tithe-commutation rentcharge, if any, provided that nothing herein contained shall repeal or interfere with the provisions contained in the first section of the said Act (6 and 7 William 4th, c. 96), defining the net annual value of the hereditaments to be rated."

This Committee was appointed on the 2d day of October last, and they will be glad to receive the Valuation List for your parish as early as convenient—the 2d day of January, 1863, being the last day for its reception. The Committee hope to receive the same before the expiration of one month from the 3d November 1862, and earlier if possible.

In order to ensure uniformity in the lists, sheets will be furnished to you upon which they must be written, upon your informing me, within a week, the probable number of lines which it will occupy—that is the same number as the lines required in making a poor-rate.

I am &c.
Wm. Coxon,
Clerk to the Committee.

To the Overseers of the Poor.

N.B.—By Section 40 of the above Act it is enacted:—"Every person who wilfully refuses to attend in obedience to any lawful order of any such Committee, shall for every such offence be liable to a penalty not exceeding twenty pounds upon a summary conviction for the same before any two justices of the peace."

N.B.—A copy of the Union Assessment Act was forwarded to each of the guardians and overseers in the union. *W. C.*

Leek Union.

LEEK UNION.

COPY printed on the fly-leaf of each Valuation List.

Instructions to Overseers.

THE particulars required for filling up the first six columns of the Valuation List may be obtained from the last poor-rate after any necessary changes have been noted.

The gross estimated rental will be the full yearly rent which a tenant might reasonably be expected to pay to the owner of the property, the tenant himself paying (in addition to the rent) all usual tenant's rates and taxes, and tithe-commutation rentcharge.

The rateable value is the gross estimated rental, after deducting from it the probable cost of repairs, insurance and other expenses, necessary to keep the property in a state to command such rent.

At the end of the list the totals of the "Gross Estimated Rental" and "Rateable Value" columns should be shown, and the overseers must then affix the date and their names in the following form, namely:—

"Signed this day of 18
A. B., *C. D.* Overseers of the Poor of the Parish or Township aforesaid."

To the Overseers of the Poor.

TAKE notice, that the Board of Guardians of the Leek Union having, at a meeting held on the day of 186 , appointed an Assessment Committee for the said union, in pursuance of the "Union Assessment Committee Act, 1862," you are required by the said Act, within three calendar months after the appointment of such Committee, to make a list of all the rateable hereditaments in your said township, with the annual value thereof respectively, in the form set out in the schedule to the said Act, which is as follows:—

VALUATION LIST for [*the Parish or Place for which the List is made*], in the County of ———

Name of Occupier.	Name of Owner.	Description of Property.	Name or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

Signed this day of
A. B., *C. D.* Overseers of the Poor of the County aforesaid.

And

Stafford.
Leek Union.

And unless you think that the valuation last acted upon in assessing the rate for the relief of the poor correctly shows the full annual rateable value of all such hereditaments, you are required to revise such valuation:

And when the said list (which is to be styled the Valuation List) has been duly made and signed by you, you are to deposit it in the place within your said township in which rate-books are deposited or kept, and to give public notice thereof, on the Sunday next following such deposit, in the same manner as in the case of a poor-rate allowed by the justices; and whilst such list remains so deposited, all persons assessed or liable to be assessed to the relief of the poor of your said township, will have the same right of inspecting and of demanding and taking copies of and extracts from such list, as in the case of a poor-rate allowed by the justices:

And you are also required, as soon as the said list has been made and signed, to deliver a copy thereof to the Board of Guardians of the abovenamed union; and further, at the expiration of 14 days from the time of the notice of the deposit of such list, to transmit the list itself to the said Assessment Committee.

Signed, by order of the said Committee, this day of 186 .

Clerk to the Committee.

N.B.—The requisite books and forms for preparing the Valuation List may be obtained at the Leek Workhouse.

Stafford Union.

STAFFORD UNION.

To the Overseers.

Gentlemen, 7 November 1862.

I AM directed by the Board of Guardians to call your attention to an Act passed during the last Session of Parliament, which has now come into operation. It is called the "Union Assessment Committee Act," and its principal object is to furnish Boards of Guardians with the means of accurately ascertaining the rateable value of the several parishes, so as to enable them to distribute fairly and correctly the common charges of the union.

For this purpose the guardians of every union are to appoint a committee from among themselves, to be called the Assessment Committee, whose duty it is, in the first place, to obtain from the overseers of parishes in the union Valuation Lists according to the form herewith enclosed, and such other information as in each case may appear requisite.

Such a Committee was formed for the Stafford Union at the last ordinary meeting of the Board of Guardians, October 25, 1862, and held its first meeting on the 30th of the same month.

At that meeting the Committee directed me to call upon the overseers of the several parishes in the union to prepare the said Valuation Lists, and send them in to me, on or before Saturday, December 6th.

To assist you in the preparation of the said Valuation Lists, and in your other duties belonging thereto, according to the Act of Parliament, I am also directed to forward to you the following instructions, setting forth in regular order the particulars with which you are concerned:—

1. Taking the last poor-rate book as your guide, fill up the first five columns of the Valuation List, revising and correcting them when necessary. In the sixth column, headed "Gross Estimated Rental," enter what would be the ordinary rack-rent of the several properties, supposing that the tenant pays rates, taxes, and the tithe rentcharge but not the repairs and insurance. In the column headed "Rateable Value," set down the corresponding entries as they appear in the rate-book, if you consider them to be correct; if not, revise them, and make them true and just to the best of your knowledge. You must observe that, if there should be any rateable property in your parish not actually rated in the last rate-book, it should nevertheless be included in the Valuation List.

2. When you have thus prepared the Valuation List, put your names to it, and the date, and deposit it in the place within the parish where the rate-books are deposited or kept, and give public notice thereof on the following Sunday, so that all persons who are concerned may be able to inspect or copy the list, in the same manner as in the case of a poor-rate allowed by the justices.

3. At the same time, send a copy of the list to the Board of Guardians; and at the end of 14 days from the above-mentioned notice, forward the list itself through me, to the Assessment Committee, so that the overseers and ratepayers of any other parish in the union may also be enabled to inspect it.

4. When the Valuation List has been duly examined by the Committee, and all objections thereto have been heard and decided by them, they will approve it by their signatures, and deliver it again to the overseers. It will then become the valuation in force for the parish, unless circumstances arise that should render its further revision necessary during the year, and it will be the basis upon which all rates are to be calculated. It will be your duty to preserve it in the same way as the poor-rate books are kept, and to produce it before the justices on application for the allowance of rates, and when any appeal is to be heard, and whenever the Assessment Committee may direct.

5. The

5. The process above described must be repeated every year, by the preparation of revised Valuation Lists within three months after the appointment of the Assessment Committee for each year, which will be made at the first meeting of the Board after the annual election of guardians. Stafford. —— Stafford Union.

In conclusion, I have to add that the Act provides for your remuneration on account of any lawful expenses incurred by you in preparing the Valuation Lists, and carrying out the directions of the Assessment Committee; and that, if any further explanation of your duties is necessary, I shall be very happy to give it to you, on application at my office, Bank Buildings, Stafford. I shall also be glad to supply you with as many sheets of the Valuation List (loose or in a book) as you may require, together with all forms of notices required in carrying out the Act.

I am &c.
N. Smith,
Clerk to the Assessment Committee.

Tamworth Union. Tamworth Union.

Copy Instructions issued to the Overseers of the Poor of each Parish in the Union.

To the Overseers of the Poor.

Sirs, Tamworth Union, 186 .

I am directed by the Assessment Committee appointed by the Guardians of the Tamworth Union, pursuant to the Union Assessment Committee Act, 1862, to communicate to you the following suggestions for your guidance in discharging the important duties imposed upon you by that measure.

The intention of the Act is obviously to provide a ready and inexpensive method for levying parochial assessments upon one fair and equal standard. Some parishes may be rated altogether on too high, and others on too low a scale. Individual grievances also probably exist. To obtain a correct and uniform assessment, both for parishes generally and for occupiers individually, is a result much to be wished, and will, without doubt, receive you hearty co-operation.

Your duty as overseers appears to be as follows:—

In case the parishioners in vestry have not appointed a place for the deposit of the parish rate-books, a vestry should be immediately called for that purpose, and also for appointing some person or persons to have the custody of them.

You are required to make out, within three calendar months from this date, a Valuation List of all the rateable property in the parish according to the form sent herewith. This list must be signed by you, and deposited in the place in which the rate-books are directed to be kept.

A copy of the Valuation List must, at the same time, be delivered to me as clerk of the Board of Guardians; and public notice of the deposit of the Valuation List must be given on the Sunday following such deposit, in like manner as in the case of a poor-rate allowed by the justices.

All persons assessed, or liable to be assessed, have the right of inspecting and demanding and taking copies of, or extracts from, the Valuation List, without the payment of any fee.

You are required to transmit the Valuation List to the Committee at the expiration of 14 days after giving notice of its deposit, and you have the right in common with other ratepayers of inspecting and taking copies from the Valuation Lists of any of the other parishes within the union after they have been transmitted to the Committee. The object of this provision is to give you an opportunity of ascertaining if the Valuation Lists of the other parishes are made out on a scale unform with your own.

If you think that your parish is aggrieved by the Valuation List of any other parish, you can, within 28 days after notice of the deposit as aforesaid, give the Committee and the overseers of that parish notice in writing of your objection, setting out the grounds thereof. If the ground of objection is unfairness or incorrectness in the valuation of any property for which any particular person is liable to be rated, or the omission of such property from the Valuation List, it is requisite that you should also give notice in writing of the objection and of the grounds thereof to such other person.

The first Valuation List to be prepared by you will be taken from the last rate-book, if you are satisfied that it correctly shows the full annual rateable value of the property within the parish, but if not you will revise and correct such valuation before you sign or deposit it.

If the Committee are dissatisfied with the Valuation List deposited by you, they may, with the consent of the guardians, direct a valuation of the parish to be made by a professional surveyor, and if such valuation shall exceed by one-sixth the valuation delivered to the Committee by you in the Valuation List, the expenses of the new valuation will have to be paid by your parish.

There is nothing in the present Act to alter or interfere with the law previously existing, which defines the net annual value of the property rated to be the rent at which

Stafford.

Tamworth Union.

the same might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes, and tithe-commutation rentcharge, if any, and deducting therefrom the probable annual value of the repairs, insurance, and other expenses, if any, necessary to maintain them in a state to command such rent.

The gross estimated rental to be entered in the schedule will be the estimated rent, free of the usual tenant's rates and taxes, and tithe-commutation rentcharge.

The Committee will hold meetings for hearing objections to the Valuation Lists, and will give notice of every such meeting twenty-eight days before it is held, which notice must be published by you on the Sunday next after its receipt, in the manner already pointed out.

If the Committee make any alteration in the Valuation List, it will be again deposited for inspection. Notice will be given of such deposit, and the Committee will appoint a day, not less than seven nor more than fourteen days from the re-deposit, for hearing objections to the list as allowed by them.

Ratepayers have still the power of appeal against a rate to the special or quarter sessions, and if any rate should be annulled hereafter on appeal, the Committee are required to alter the Valuation List in conformity with the decision of the session.

If you should consider that your parish is aggrieved by the Valuation List of any other parish in the union, as approved by the Committee, you may, with the consent of the vestry, appeal against such list to the quarter session, but as the proceedings in such a case would be somewhat intricate, they should not be entered upon without competent legal advice.

When your Valuation List has been approved by the Committee it will be delivered to you, and you must take care it is preserved in the place where the rate-books are kept.

After the Valuation List has been approved and delivered to you, every poor-rate, and every rate required to be based on the poor-rate, must be laid upon the annual rateable value of the property as it appears in such list.

In case of subsequent alteration in the annual value of any property, either by increase or diminution, alterations of buildings, or otherwise, you are required to prepare a supplemental Valuation List of such property, which will have to be dealt with in the manner before pointed out respecting the annual Valuation List. Owners of tenements can compound for rates as heretofore.

The Committee may order the production of all parish books, plans, and papers for their guidance, and they are empowered to allow compensation for any returns, copies, or extracts, or any valuation or Valuation List, or other act, matter, or thing made or done in pursuance of their order, and such expenses connected therewith as to them may seem just.

Disobedience to the orders of the Committee renders the offender liable to a penalty of £20.

All notices or statements for the Committee may be left at my office or sent by post, addressed to the Committee there, or they may be delivered personally to me at my residence.

The foregoing remarks are intended as a concise explanation of those sections of the Act which are confined chiefly to the duties of overseers; but they necessarily convey very imperfectly the minute details of every step required to be taken by you. It will, however, devolve upon me, as clerk to the Committee, to give you, as often as occasion may require, such direct assistance in the matter as lies in my power.

I am &c.
John Shaw,
Clerk.

Uttoxeter Union.

Uttoxeter Union.

Copy of an Instructional Letter from the Uttoxeter Union Assessment Committee to the Overseers of the Poor.

That in the opinion of this Committee the gross estimated rental is the rent at which property may reasonably be expected to let from year to year, the tenant paying the rates and taxes and tithe rent charge, if any.

And that in order to ensure uniformity in ascertaining the rateable value in the new Valuation Lists, the overseers be instructed to deduct from the gross estimated rental a proportion of 20 per cent. for houses and buildings, and 10 per cent. for land and farms, including farmhouses and outbuidings.

By order of the Committee,
Charles Wood,
Clerk.

Uttoxeter, 18 December 1862.

To the Overseers of the Poor.

Take notice, that the Board of Guardians of the Union, in the count of in which the of is comprised, did at their meeting,

Stafford.

Uttoxeter Union.

meeting, held on the day of 186 , in pursuance of "The Union Assessment Committee Act, 1862," appoint an Assessment Committee for the said Union, for the purposes of the said Act. Further take notice, that you the said overseers are required by the said Act, within three calendar months after the appointment of such Committee, to make a list of all the rateable hereditaments in the said parish, with the annual rateable value thereof respectively, in the form following, namely:—

Name of Occupier.	Name of Owner.	Description of Property.	Name or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

Further take notice, that unless you the said overseers shall think that the valuation last acted upon in the said parish, in assessing the rate for the relief of the poor, correctly shows the full annual rateable value of all such hereditaments, you are required by the said Act to revise such valuation.

Further take notice, that when such Valuation List shall have been made and signed by you, you are required by the said Act to deposit the same in the place in the said parish in which rate-books are deposited and kept, and forthwith to deliver a copy of the Valuation List so made and signed by you to the Board of Guardians of the said union.

And further take notice, that you are required by the said Act to give public notice of the deposit of such list on the Sunday next following the deposit thereof, in the same manner as in the case of a poor-rate allowed by the justices, and at the expiration of 14 days from the time of the notice given of the deposit of such list, transmit the same to the Assessment Committee of the said union.

By order of the Assessment Committee of the said Union.

Dated this day of 186

Clerk to the Assessment Committee.

Walsall Union.

Walsall Union.

Resolved, that the Committee recommend to the several overseers the following scale of deductions from gross estimated rental:—

From lands alone - - - - - - -	5 *l.* per cent.
From farm buildings and land together as a farm -	10 *l.* per cent.
From houses at or above the value of 30 *l.* a year -	15 *l.* per cent.
From houses above 8 *l.* and below 30 *l.* a year - -	20 *l.* per cent.
From houses at 8 *l.* a year and under - - -	30 *l.* per cent.

That the basis upon which the valuation of coal mines be estimated inthe parishes of Aldridge, Rushall, Pelsall, and Walsall Foreign, be after the rate of 6 *d.* per ton for large and small coals, and 3 *d.* per ton for slack, and that an allowance of 20 per cent. therefrom for outgoings be made for the rateable value.

And that the gross annual value of a furnace, with the appertinent engine and wharf, or engines and wharves, is to be taken to be 166 *l.*; of a mill or forge, inclusive of puddling furnaces attached thereto, 50 *l.*; of an engine, not included in the foregoing rates, 30 *s.* per horse power.

The rateable value of the premises to be taken as 25 per cent. less than the gross estimated value ascertained as aforesaid.

Outbuildings, except as before provided, to be charged for in the discretion of the overseers, according to circumstances.

Rayner Blount Lewis.

Stafford.

West Bromwich Union.

West Bromwich Union.

Copy of Instructions to the Overseers of the Poor.

Notice is hereby given that the Board of Guardians of the West Bromwich Union having, at a meeting held on the 6th day of October, 1862, appointed an Assessment Committee for the said union, in pursuance of the "Union Assessment Committee Act, 1862," you are hereby required by the said Act, within three months after the appointment of such Committee, to make a list of all the rateable hereditaments in the said parish, with the annual value thereof respectively, in the form set forth in the schedule of the said Act, which is as follows:—

Valuation List for [*the Parish or Place for which the List is made*], in the County of ———

Name of Occupier.	Name of Owner.	Description of Property.	Name, or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

Signed this day of

A. B.
C. D. } Overseers of the Poor.

And unless you think that the Valuation List acted upon in assessing the rate for the relief of the poor correctly shows the full annual rateable value of all such hereditaments, you are required to revise such valuation.

And when the said list (which is styled the Valuation List) has been duly made and signed by you, you are to deposit it in the place within the said parish in which rate-books are deposited or kept, and to give public notice thereof on the Sunday next following such deposit in the same manner as in the case of a poor-rate allowed by the justices, and whilst such list remains so deposited, all persons assessed or liable to be assessed to the relief of the poor of the said parish will have the same right of inspecting and of demanding and taking copies of and extracts from such list, as in the case of a poor-rate allowed by the justices.

And you are also required, as soon as the said list has been made and signed, to deliver a copy thereof to the Board of Guardians of the above-named union; and further, at the expiration of 14 days from the time of the notice of the deposit of such list, to transmit the list itself to the said Assessment Committee.

Signed by order of the said Committee this 18th day of October 1862.

Chas. Stringer,
Clerk of the Committee.

COUNTY OF SUFFOLK.

Suffolk.

Blything Union.

Blything Union.

Sir, Bulcamp, 8 October 1862.

I am directed by the Assessment Committee of the Blything Union to request you will, with as little delay as possible, make out a list upon the forms herewith sent (in duplicate) of all the rateable hereditaments in your parish, such list to be styled "The Valuation List," and after the completion thereof, obtain the signatures attesting its correctness of all the overseers, as directed by the 25 & 26 Vict., c. 103, s. 14, and forward one of these lists to me forthwith, the one retained you will deposit where the rate-book is usually kept, and the Sunday following give public notice that all persons assessed or liable to be assessed to the poor-rate, may inspect and take copies or extracts therefrom, and after the expiration of 14 days, forward such list to me, at my office, Bulcamp.

I am also directed to request you will inform me at the time you forward the first list, when the last assessment of your parish was made, and by whom.

The

Suffolk.

Blything Union.

The guardian of your parish has the "Union Assessment Act of 1862," to whom you can apply for information, or I shall be happy to afford you any assistance within my power, in order to obtain an accurate return.

I am &c.
C. White,
Clerk.

A copy of the letter addressed by the Poor Law Board to the Assessment Committee, bearing date the 17th October 1862, was also placed in the hands of all the overseers.

Cosford Union.

Cosford Union.

21 November 1862.

The Assessment Committee for this union having appointed to meet on Friday, the 9th of January next, for the purpose of receiving the Valuation Lists, overseers are desired to deliver the same to the Clerk of the Committee on or before the 8th of January next.

The Committee request the attention of the overseers to the following resolution which was adopted at a meeting of Chairmen of Assessment Committees in Norfolk, viz:—

"That gross estimated rental is the rent at which property may reasonably be expected to let from year to year, the tenant paying the usual tenant's rates and taxes and tithe commutation rent charge (if any); that rateable value is the amount of the gross estimated rental as above defined, after deducting therefrom the average annual expenses of repairs and insurance, with any other expences which may be necessary to put property in a state to command rent; that the annual value of property as determined by the Income-tax Commissioners for the purposes of Schedule A, or the actual rent where the property is let, may as a general rule be considered a test of the reasonable rent for the purposes of the 'Parochial Assessment Act,' but not as a conclusive test, and that the existence of important exceptional circumstances must be determined by the Assessment Committee."

The Committee of the Cosford Union consider that the following deductions should be made from the gross estimated rental in order to arrive at rateable value, viz:—

For land without buildings - - -	2½*l.* per cent.
For farms with houses and buildings -	10*l.* per cent.
For houses and buildings - - -	12*l.* per cent.
For mills - - - - - -	35*l.* per cent.
For 1st class cottages- - - -	7*l.* per cent.
For 2d class ditto - - - -	12½*l.* per cent.
For 3d class ditto - - - -	25*l.* per cent.

In respect of tithe rentcharges, the following is the rule to be used:—

Take the annual value for the current year and deduct therefrom the following items—

1. The parochial rates of the previous year.
2. Ecclesiastical dues.
3. The cost of collection (say 4 *l.* per cent.)
4. Repairs of chancel.

By order of the Committee,
Richd. Newman,
Clerk.

Note.—By Section 37 of the Union Assessment Act it is enacted as follows:—"The Committee may allow such compensation for any returns, copies, or extracts, or any valuation, or Valuation List, or other act, matter, or thing to be made or done in pursuance of their order, and such expenses connected therewith, as to the Committee in each case seems just."

Hoxne Union.

Hoxne Union.

Sirs, Hoxne, near Scole, 18 October 1862.

I AM directed to inform you that the Committee under the "Union Assessment Committee Act," 25 & 26 Vict., c. 103, were appointed on the 15th ultimo, and to request that you will make and sign a Valuation List, and deliver a copy to them on or before the 15th December next.

I am further directed to call your attention to the 14th Section of the Act, and to advise you strongly to call a parochial meeting to consult upon the preparation of the required "list."

I am, &c.
John L. Moore,
Clerk to the Committee.

To the Overseers.

P.S.—I will furnish you with the necessary forms for your list if you will state the number of lines in your rate.

Suffolk.

Ipswich Union.

Ipswich Union.

Gentlemen, Ipswich, 20 October 1862.

I beg to inform you that the Assessment Committee of this union was duly appointed, by the guardians, on the 27th day of September last, pursuant to the provisions of "The Union Assessment Committee Act" passed last Session.

I am directed by the Committee to request your very careful perusal and consideration of that enactment, by which you will observe that you are required, within three months of the above appointment, (that is, not later than the 27th day of December next,) to prepare a correct Valuation List of all the rateable hereditaments in your parish, and to deliver a copy of such list to the Board of Guardians. The list itself is to be deposited, for 14 days, for the inspection of ratepayers, at the usual place, in your parish, for the deposit of the rate books, and public notice thereof is to be given. It is then to be transmitted to the abovementioned Committee, by whom, after it has been approved by them, it will be returned to you for preservation.

The statute also provides for the preparation from time to time of supplemental Valuation Lists, in case of additions to, or alterations in the rateable property of the parish.

The form in which the Valuation List is to be made is transmitted herewith.

The object which the above statute has in view is "to secure uniform and correct valuations of parishes in the unions of England," and the Committee rely upon your best exertions being used to effect this very desirable object, so far as your parish is concerned.

I am, &c.
W. B. Ross,
Clerk to the Assessment Committee.

To the Overseers.

Gentlemen, Ipswich, 8 November 1862.

I am directed by the Assessment Committee of this union to inform you that they consider it very desirable that you should immediately revise the existing valuation of the rateable property in your parish, with a view to ensuring the utmost possible accuracy and uniformity in the new lists, referred to in my letter of the 20th ult.

It will be your duty carefully to estimate the rent, at which each occupation would let to a tenant hiring from year to year, and paying the usul tenant's rates and taxes, and the tithe-commutation rentcharge (when payable). This will give the gross estimated rental. By deducting from this the probable average annual cost of the repairs, insurance, and other expenses (if any) necessary to maintain the property in a state to command the said rent, you will obtain the net rateable value.

A strict adherence to this course is absolutely necessary for carrying out the provisions of the new Act, and will be the means of preventing very much trouble and inconvenience, both to the Committee and to yourselves.

I am, &c.
W. B. Ross,
Clerk to the Committee.

To the Overseers.

Mildenhall Union.

Mildenhall Union.

Gentlemen, Mildenhall, 29 November 1862.

By request of the Committee of this union, I beg to forward you copy of resolutions made at their meeting held yesterday, as to the basis upon which the new Valuation Lists are to be made.

I am, &c.
Edmund D. Isaacson,
Clerk to the Committee.

To the Overseers.

P.S.—Should you require a copy of the Property Tax Assessment, Schedule A, for your parish, or any forms of Valuation Lists, &c. you must apply at my office.

At a meeting of the Assessment Committee for the Mildenhall Union, held at the Board-room, Mildenhall, on Friday, the 28th day of November 1862, it was resolved:—

That gross estimated rental is the rent at which the property may reasonably be expected to let from year to year, the tenant paying the usual tenant's rates and taxes, and tithe-commutation rentcharge (if any).

That rateable value is the amount of the gross estimated rental as above defined, after deducting therefrom the average annual expense of repairs and insurance, and any other expenses which may be necessary in order to keep the property in a state to command the rent.

That the annual value of property as determined by the Income Tax Commissioners for the purpose of Schedule A, or the actual rent, where the property is let, may as a general rule be considered as a test of the reasonable rent for the purposes of the parochial Assessment Act, but is not a conclusive test.

That

Suffolk.

Mildenhall Union.

That the deductions from the gross estimated rental for repairs, insurance and other expenses, if any, necessary to keep the property in a state fit to command the rent, may be made by way of per centage on the gross estimated rental, within the following limits:—

For land without buildings	2½ *l.* per cent.
For farms, including house and buildings	5 *l.* to 10 *l.* per cent.
Cottages under 6 *l.*	30 *l.* per cent.
Houses between 6 *l.* and 15 *l.* rental	20 *l.* per cent.
Ditto above 15 *l.* and under 40 *l.* rental	15 *l.* per cent.
Ditto above 40 *l.* rental	10 *l.* per cent.
Mills	30 *l.* to 40 *l.* per cent.

That for the assessment of the tithe rentcharge, the nett rateable value may be obtained by deducting from the annual value of the rentcharge for the current year,

1. The tenant's rates and taxes chargeable upon the tithe rentcharge.

2. All ecclesiastical dues payable in respect of the tithe rentcharge as procurations, synodals, &c., and an annual average per centage for the cost of repairing the chancel.

3. For the costs of collection which should include the costs (if any) of enforcing payment by legal process, and an allowance in respect of losses, if any. The allowance to be made in respect of such costs and losses may be estimated by an annual average per centage. A reasonable sum for curate's salary, if in the parish a curate is employed to supply necessary aid to the minister, and not as his substitute.

Ordered, that the clerk forward a copy of the above resolutions to the overseers of each parish, and request them in their Valuation List to distinguish the different classes of property, and to prepare and deposit their Valuation Lists with the least possible delay.

Stow Union.

Stow Union.

To the Overseers of the Poor.

Gentlemen,

I am directed by the Assessment Committee appointed by the Guardians of the Stow Union, pursuant to "The Union Assessment Committee Act, 1862," to notify to you their appointment on the 23d day of October last.

The Committee direct me to forward to you herewith a circular letter of the Poor Law Board, which will be found to give a general view of the provisions of the Act, and of the duties which will devolve on overseers.

The intention of the Act is obviously to provide a ready and inexpensive method for levying Parochial Assessments upon one fair and equal standard. Some parishes may be rated on too high and others on too low a scale. Individual grievances also probably exist. To obtain a correct and uniform assessment, both for parishes generally and for occupiers individually, is the result desired.

You are required in the first place to make out, within three calendar months from the 23d day of October last, a Valuation List of all rateable property in your parish, according to the form given in the schedule to the Act, a copy of which is given below. And the Committee direct me to communicate to you the following suggestions for your guidance in discharging this important duty.

The Legislature has, by two different enactments, given a definition of the terms "gross estimated rental" and "rateable value." By the 25 & 26 Vict., c. 103, gross estimated rental is declared to be "the rent at which the hereditaments might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes, and tithe-commutation rent charge, if any."

By the 6 & 7 Will. 4, c. 96, rateable value is defined to be the rent at which the hereditaments might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes, and tithe-commutation rentcharge, if any, and deducting therefrom the probable average annual cost of the repairs, insurance, and other expenses (if any) necessary to maintain them in a state to command such rent.

The construction which these clauses have generally received, and which has obtained the sanction of the Poor Law Board, is that by gross estimated rental, is to be understood the rent at which the property might be expected to let, the tenant undertaking to pay tenant's rates and taxes, and tithe-commutation rentcharge; and by rateable value, the amount of the gross estimated rental, after deducting therefrom the average annual cost of repairs, insurance, &c.

Thus, for example, supposing 100 *l.* to be the annual rent which a tenant might reasonably be expected to pay for certain property, the tenant taking upon himself the payment of tenant's rates and taxes and tithe-commutation rentcharge. The gross estimated rental will be 100 *l.*, and the rateable value will be 100 *l.*, less such sum as in your judgment the probable average annual cost of repairs, insurance, &c., will amount to.

It is evident no general rule can be laid down whereby to estimate the deduction to be made for such repairs, insurance, &c. If the property be land only, the rateable value must

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—
Stow Union.

must be the same, or very nearly the same, as the gross estimated rental. If houses or buildings constitute the chief value of the property, the deduction required will be considerably greater than in the case of a farm consisting of land, as well as houses and buildings.

The assessment of the tithe rentcharge will probably give rise to the greatest difficulty.

The amount of the rentcharge varies from year to year; you must therefore first ascertain the amount of the rent charge for the current year, and the gross estimated rental will be the sum at which the rentcharge so ascertained might reasonably be expected to let to a tenant, such tenant taking upon himself the payment of the tenant's rates and taxes, and the risk of losses, law expenses, &c.; in other words the gross estimated rental of the tithe rentcharge will be the amount of the rentcharge for the current year, after deducting as follows:—

1. The tenant's rates and taxes imposed upon the tithe rentcharge.

2. All ecclesiastical dues payable in respect of the tithe rentcharge, as procurations, synodals, &c.

3. The cost of collection, which should include the costs (if any) of enforcing payment by legal process, and an allowance in respect of losses (if any) occasioned by the ultimate non-payment of any part of the tithe rentcharge. The allowance to be made in respect of such costs and losses must be estimated by a per-centage ascertained on the average of the few last years.

4. A reasonable sum for a curate's salary, if in your parish a curate is employed to supply necessary aid to the minister, and not as his substitute.

5. A reasonable sum for a tenant's profits, if in your parish anything over the expenses of collecting and the allowance for bad debts and law expenses would be necessary to induce a person to take the rentcharge as tenant.

The gross estimated rental of the tithe rentcharge having been thus ascertained, the rateable value will be the amount of the gross estimated rental, less such sum as will represent the average annual cost of the repairs of the chancel.

The Committee however direct me to refer you for further information on all points connected with the Assessment of the tithe rentcharge to the circular letter of the Poor Law Board on this subject, of the 9th of May 1859, a copy of which they understand was sent to the churchwardens and overseers of every parish.

In making out the Valuation List, unless you are satisfied that the valuation last acted upon in assessing the poor-rate shows the full annual rateable value of all rateable property in your parish, you must revise such valuation in manner before directed.

The Valuation List, when made out and signed by you, must be deposited in the place in which rate-books are usually deposited or kept; you must forthwith furnish a copy of such Valuation List to the Board of Guardians, by delivering the same to me. And you must give public notice of the deposit of such list on the Sunday next following such deposit in the same manner as in the case of a poor rate allowed by the justices. All persons assessed or liable to be assessed to the relief of the poor of your parish, will have the right of inspecting and demanding and taking copies of, and extracts from, such list while so deposited; and at the expiration of 14 days from the time of the notice given of the deposit of such list, you must transmit such list to the Assessment Committee.

The Committee direct me to remind you that, pursuant to the powers given by the Act, you will probably be required to attend before and be examined by them, with reference to your Valuation List, and it will then be necessary for you to show what principle you have adopted in filling up the "Gross Estimated Rental" column and the "Rateable Value" column respectively, and you may then be required to explain how and in what manner you have estimated the amount set against any particular item of rateable property in those columns.

The Committee also direct me to inform you, that after the Valuation List is approved, no rate can be allowed unless made according to such list, of which fact the churchwardens and overseers will have to make a solemn declaration, subscribed at the foot of the rate when taken to the justices for allowance.

I am instructed to supply you, on application, with as many forms of Valuation Lists as you may require for your parish.

I am, &c.
Edward Peter Archer,
Clerk to the Assessment Committee.

Stowmarket, 13 November 1862.

Suffolk.

Stow Union.

FORM of VALUATION LIST.

Valuation List for the Parish of in the County of Suffolk.

Name of Occupier.	Name of Owner.	Description of Property.	Name, or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

Signed this day of

A. B.
C. D. } Overseers of the Poor.

Sudbury Union.

SUDBURY UNION.

To the Overseers of the Poor.

Sirs, Sudbury, 10 November 1862.

I BEG to inform you that the Board of Guardians of the Sudbury Union, on the 9th day of October last, appointed the Union Assessment Committee, and that the Committee held their first meeting on the 3d day of November instant, and directed me to call your attention to the circular letter herewith sent, and to send you printed forms of the Valuation Lists, required by the Act 25 & 26 Vict., c. 103, called the Union Assessment Act, and they have appointed not later than the 9th January next, for you to send in the Valuation Lists, or as soon before as can be.

I am also to draw your attention to suggestions of the Committee in making out those lists:

The land to be kept on separate sheets.

Houses above 6*l.* value, except farm houses, to be separate from the cottages.

Where cottages are compounded for the full rental to be in the "Gross Estimated" column, and the sum actually assessed in the "Rateable Value" column. Rent charge also separate.

Add at the end of the list the actual total number of acres in the parish, arable, pasture, wood, and waste respectively, taken from the last tithe map.

The gross rent to be what the land would actually fairly let at.

The rateable value will be on land nearly the same.

In cases of houses and farm buildings, deduct the estimated annual average of cost of repairs, insurance, and other expenses necessary to maintain them in that state, which will be the rateable value.

Farm houses and premises to be assessed on a separate line, if possible, from any valuation of the parish, or other source.

If you should want more sheets, let me know how many, and they shall be supplied.

The churchwardens being, by their office, also overseers, you are to call them to your assistance. The Committee also direct your attention to the instructions contained in your warrant of appointment, particularly with regard to the small tenements.

I am, &c.

E. Stedman.

To the Overseers of the Poor.

Sirs, 10 November 1862.

I AM directed by the Assessment Committee appointed by the Guardians of the Sudbury Union, pursuant to the Union Assessment Committee Act, 1862, to communicate to you the following suggestions for your guidance in discharging the important duties imposed upon you by that measure.

The intention of the Act is obviously to provide a ready and inexpensive method for levying parochial assessments upon one fair and equal standard. Some parishes may be rated altogether on too high, and others on too low a scale. Individual grievances also probably exist. To obtain a correct and uniform assessment, both for parishes generally and for occupiers individually, is a result much to be wished, and will, without doubt, receive your hearty co-operation.

Your duty as overseers appears to be as follows:—

In case the parishioners in vestry have not appointed a place for the deposit of the parish rate-books, a vestry should be immediately called for that purpose, and also for appointing some person or persons to have the custody of them.

Suffolk.

Sudbury Union.

You are required to make out, within three calendar months from the 9th October last, a Valuation List of all the rateable property in the parish according to the form sent herewith. This list must be signed by you, and deposited in the place in which the rate-books are directed to be kept.

A copy of the Valuation List must, at the same time, be delivered to me as clerk of the Board of Guardians; and public notice of the deposit of the Valuation List must be given on the Sunday following such deposit, in like manner as in the case of a poor-rate allowed by the justices.

All person assessed, or liable to be assessed, have the right of inspecting and demanding and taking copies of, or extracts from, the Valuation List, without the payment of any fee.

You are required to transmit the Valuation List to the Committee at the expiration of 14 days after giving notice of its deposit, and you have the right in common with other ratepayers of inspecting and taking copies from the Valuation Lists of any of the other parishes within the union after they have been transmitted to the Committee. The object of this provision is to give you an opportunity of ascertaining if the Valuation Lists of the other parishes are made out on a scale uniform with your own.

If you think that your parish is aggrieved by the Valuation List of any other parish, you can, within 28 days after notice of the deposit as aforesaid, give the Committee and the overseers of that parish notice in writing of your objection, setting out the grounds thereof. If the ground of objection is unfairness or incorrectness in the valuation of any property for which any particular person is liable to be rated, or the omission of such property from the Valuation List, it is requisite that you should also give notice in writing of the objection and of the grounds thereof to such other person.

The first Valuation List to be prepared by you will be taken from the last rate-book, if you are satisfied that it correctly shows the full annual rateable value of the property within the parish, but if not you will revise and correct such valuation before you sign or deposit it.

If the Committee are dissatisfied with the Valuation List deposited by you, they may, with the consent of the guardians, direct a valuation of the parish to be made by a professional surveyor, and if such valuation shall exceed by one-sixth the valuation delivered to the Committee by you in the Valuation List, the expenses of the new valuation will have to be paid by your parish.

There is nothing in the present Act to alter or interfere with the law previously existing, which defines the net annual value of the property rated to be the rent at which the same might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes, and tithe-commutation rentcharge, if any, and deducting therefrom the probable annual value of the repairs, insurance, and other expenses, if any, necessary to maintain them in a state to command such rent.

The gross estimated rental to be entered in the schedule will be the estimated rent, free of the usual tenant's rates and taxes and tithe-commutation rentcharge.

The Committee will hold meetings for hearing objections to the Valuation Lists, and will give notice of every such meeting 28 days before it is held, which notice must be published by you on the Sunday next after its receipt, in the manner already pointed out.

If the Committee make any alteration in the Valuation List, it will be again deposited for inspection. Notice will be given of such deposit, and the Committee will appoint a day, not less than seven nor more than fourteen days from the re-deposit, for hearing objections to the list as allowed by them.

Ratepayers have still the power of appeal against a rate to the Special or Quarter Sessions; and if any rate should be annulled hereafter on appeal, the Committee are required to alter the Valuation List in conformity with the decision of the Session.

If you should consider that your parish is aggrieved by the Valuation List of any other parish in the union, as approved by the Committee, you may, with the consent of the vestry, appeal against such list to the Quarter Session; but as the proceedings in such a case would be somewhat intricate, they should not be entered upon without competent legal advice.

When your Valuation List has been approved by the Committee it will be delivered to you, and you must take care it is preserved in the place where the rate-books are kept.

After the Valuation List has been approved and delivered to you, every poor-rate, and every rate required to be based on the poor-rate, must be laid upon the annual rateable value of the property as it appears in such list.

In case of subsequent alteration in the annual value of any property, either by increase or diminution, alteration of buildings, or otherwise, you are required to prepare a supplemental Valuation List of such property, which will have to be dealt with in the manner before pointed out respecting the annual Valuation List. Owners of tenements can compound for rates as heretofore.

The Committee may order the production of all parish books, plans, and papers for their guidance, and they are empowered to allow compensation for any returns, copies, or extracts, or any valuation or Valuation List, or other act, matter, or thing made or done in pursuance of their order, and such expenses connected therewith as to them may seem just.

Disobedience to the orders of the Committee renders the offender liable to a penalty of 20*l.*

All notices or statements for the Committee may be left at my office or sent by post, addressed

Suffolk.

Sudbury Union.

addressed to the Committee there, or they may be delivered personally to me at my residence.

The foregoing remarks are intended as a concise explanation of those sections of the Act which are confined chiefly to the duties of overseers; but they necessarily convey very imperfectly the minute details of every step required to be taken by you. It will, however, devolve apon me, as clerk to the Committee, to give you, as often as occasion may require, such direct assistance in the matter as lays in my power.

I have, &c.
E. Stedman,
Clerk.

Wangford Union.

Wangford Union

Gentlemen, Beccles, 8 October 1862.

I am directed by the Assessment Committee of this union, who were appointed by the Board of Guardians on the 10th September 1862, to forward to you a copy of "The Union Assessment Committee Act, 1862," and to call your special attention to some of its provisions.

By Section 14, the overseers of each parish in the union are required within three calendar months after the appointment of the Assessment Committee (in your case on or before the 10th December 1862), to make a list of all the rateable hereditaments in such parish, with the annual value thereof respectively, in the form set forth in the schedule to the Act, and of which form copies are herewith forwarded to you for your use.

Unless you think that the valuation last acted upon in assessing the poor rate in your parish correctly shows the full annual rateable value of the hereditaments included in such assessment, you are to revise such valuation.

In making such revision, if necessary, you will observe that Section 15, subject to the proviso at the close of the section, defines "gross estimated rental," for the purpose of the Schedule to the Act, to be "the rent at which the hereditaments might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes, and tithe-commutation rent-charge, if any;" and that "net annual value" is defined by 6 & 7 Will. 4, c. 96, s. 1, to be "the rent at which the several hereditaments rated might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes, and tithe-commutation rent-charge, if any, and deducting therefrom the probable average annual cost of repairs, insurance, and other expenses, if any, necessary to maintain them in a state to command such rent."

The list, when made, is to be signed by you, and is to be styled "The Valuation List."

One great object of the Act is to insure uniformity in the mode of assessment throughout the union. With that view the Committee are empowered to cause new Valuation Lists to be made, and to make such alterations in the overseers' lists as they may think fit.

By Section 39, if any valuation made by direction of the Committee exceed by one-sixth the valuation made by the overseers, the expense of the new valuation and Valuation List will fall upon the parish so re-valued. You will therefore do well to avoid undervaluing in the first instance.

Having made the Valuation List of your parish, you are, by Section 17, required to deposit the same as in the Act is mentioned; and forthwith to deliver a copy of the list to the Board of Guardians of this union; and 14 days after the notice of deposit required by the Act, you are to transmit the original list to the Assessment Committee.

Sundry provisions, not necessary to be here detailed, are contained in the Act with reference to the making and hearing of objections to the lists, and the making of new and supplemental lists.

By Section 32, the overseers of any parish who may be aggrieved by the Valuation List as settled by the Committee may, with the consent of the vestry, appeal to the quarter sessions.

By Section 42, notices and statements required to be served upon the Committee may be left at the office of the clerk to the Board of Guardians, or sent through the post-office, addressed to the Committee, at the clerk's office, or delivered personally to the clerk, at his usual place of abode.

In conclusion, the Committee would caution the overseers that this circular will not obviate the necessity for their carefully perusing the Act itself, which will, of course, be the sole standard of appeal.

I am, &c.
Frederick Shelly Rix,
Clerk to the Assessment Committee.

To the Churchwardens and Overseers.

Suffolk.

Woodbridge Union.

Woodbridge Union.

Copy of a Letter sent to each Overseer in the Union.

Sir, Woodbridge, October 10 1862.

I am directed by the Woodbridge Union Assessment Committee to request that you will, in conformity with the 14th section of "The Union Assessment Committee Act, 25 & 26 Vict. c. 103," prepare a list of all the rateable hereditaments in your parish, in the form herewith sent, and deliver a copy thereof to the Board of Guardians within two months from this date, and that you will, in every other respect, comply with the provisions of the said Act (a copy of which is herewith sent).

The Committee beg to draw your attention to Sections 13, 14, 15, 17, 18, 28, 39 and 40, which relate more particularly to the duties of your office as overseers. I am further directed to state that should you experience a difficulty in preparing the said list, you will communicate the same, with the grounds thereof, to the Committee for their consideration on or before the 28th instant.

I am, &c.

Benjamin Moulton,
Clerk.

To the Overseers.

Surrey.

Croydon Union.

COUNTY OF SURREY.

Croydon Union.

To the Overseers of the Poor.

Take notice, that the Board of Guardians of the Croydon Union, in the county of Surrey, in which the of is comprised, did at their meeting, held on the 7th day of October 1862, in pursuance of "The Union Assessment Committee Act, 1862," appoint an Assessment Committee for the said union, for the purposes of the said Act. Further take notice, that you the said overseers are required by the said Act, within three calendar months after the appointment of such committee, to make a list of all the rateable hereditaments in the said parish, with the annual rateable value thereof respectively, in the form following, namely:—

Name of Occupier.	Name of Owner.	Description of Property.	Name, or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

Further take notice, that unless you the said overseers shall think that the valuation last acted upon in the said parish, in assessing the rate for the relief of the poor, correctly shows the full annual rateable value of all such hereditaments, you are required by the said Act to revise such valuation.

Further take notice, that when such Valuation List shall have been made and signed by you, you are required by the said Act to deposit the same in the place in the said parish in which rate books are deposited and kept, and forthwith to deliver a copy of the valuation so made and signed by you to the Board of Guardians of the said union.

And further take notice, that you are required by the said Act to give public notice of the deposit of such list on the Sunday next following the deposit thereof, in the same manner as in the case of a poor rate allowed by the justices, and at the expiration of fourteen days from the time of the notice given of the deposit of such list, transmit the same to the Union Assessment Committee of the said union.

By order of the Union Assessment Committee of the said union.

Dated this 10th day of October 1863.

Alfred G. Blake,
Clerk.

Epsom Union.

Surrey.

Epsom Union,

Instructions issued from the Committee to the Overseers.

That the gross estimated rental should be the rent at which the property would let from year to year, supposing the tenant to pay the usual tenant's rates and taxes, and tithe-commutation rentcharge (if any) and the landlord to repair and insure.

That the rateable value should be the amount, less the average annual costs of repairs and insurance and other expenses, if any, necessary to maintain the property in a state to command such rent.

That the Committee recommend the following as the scale of deductions:—

Land without buildings - - - -	2 *l.* 10 *s.* per cent.
Farms with buildings - - - -	5 *l.* to 8 *l.* per cent.
Houses - - - - - - -	10 *l.* to 20 *l.* per cent.

Explanations and illustrations of the above have been given verbally and by correspondence to the overseers of all the parishes in the union. Instructions have also been given as to the times for sending in the Valuation Lists, &c.

Farnham Union.

Farnham Union,

Similar instructions were issued to those in Croydon Union.

Guildford Union.

Guildford Union,

To the Overseers of the Poor.

Notice is hereby given, that the Board of Guardians of the Guildford Union having, at a meeting held on the 27th day of September 1862, appointed an Assessment Committee for the said union, in pursuance of "The Union Assessment Committee Act, 1862," you are hereby required by the said Act, within three calendar months after the appointment of such Committee, to make a list of all the rateable hereditaments in the said parish (or township), with the annual value thereof respectively, in the form set out in the Schedule to the said Act, which is as follows:—

Valuation List for [*the Parish or Place for which the List is made*], in the County of ———

Name of Occupier.	Name of Owner.	Description of Property.	Name, or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

Signed this day of

A. B.
C. D. } Overseers of the Poor.

And unless you think that the valuation last acted upon in assessing the rate for the relief of the poor correctly shows the full annual rateable value of all such hereditaments, you are required to revise such valuation:

And when the said list (which is to be styled the Valuation List) has been duly made and signed by you, you are to deposit it in the place within the said parish (or township) in which rate books are deposited or kept, and to give public notice thereof, on the Sunday next following such deposit, in the same manner as in the case of a poor rate allowed by the justices; and whilst such list remains so deposited, all persons assessed or liable to be assessed to the relief of the poor of the said parish (or township) will have the same right of inspecting and of demanding and taking copies of and extracts from such list, as in the case of a poor rate allowed by the justices:

And you are also required, as soon as the said list has been made and signed, to deliver a copy thereof to the Board of Guardians of the above-named union; and further, at the

Surrey.
—
Guildford Union.

expiration of 14 days from the time of the notice of the deposit of such list, to transmit the list itself to the said Assessment Committee.

Signed, by order of the said Committee, this 28th day of October 1862.

Mark Smallpeice,
Clerk to the Committee.

N. B.—The requisite forms for preparing the Valuation List may be obtained, in books or quires, on application to me, at

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Hambledon Union.

HAMBLEDON UNION.

To the Overseers of the Poor.

Gentlemen,

I HEREBY give you notice that the Board of Guardians of the Hambledon Union having, at a meeting held on the 27th day of October 1862, appointed an Assessment Committee for the said union, in pursuance of "The Union Assessment Committee Act, 1862," you are required by the said Act, within three calendar months after the appointment of such Committee, to make a list of all the rateable hereditaments in your said parish, with the annual value thereof respectively, in the form set out in the schedule to the said Act, which is as follows:—

VALUATION LIST for [*the Parish or Place for which the List is made*] in the County of ———

Name of Occupier.	Name of Owner.	Description of Property.	Name, or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

Signed this day of

A. B.
C. D. } Overseers of the Poor.

And unless you think the valuation last acted upon in assessing the rate for the relief of the poor correctly shows the full annual rateable value of all such hereditaments, you are required to revise such valuation.

And when the said list (which is to be styled "The Valuation List") has been duly made and signed by you, you are to deposit it in the place within the said parish in which rate books are deposited or kept, and to give public notice thereof, on the Sunday next following such deposit, in the same manner as in the case of a poor rate allowed by the justices; and whilst such list remains so deposited, all persons assessed or liable to be assessed to the relief of the poor of the said parish will have the same right of inspecting and of demanding and taking copies of and extracts from such list, as in the case of a poor rate allowed by the justices.

And you are also required, as soon as the said list has been made and signed, to deliver a copy thereof to the Board of Guardians of this union; and further, at the expiration of 14 days from the time of the notice of the deposit of such list, to transmit the list itself to the said Assessment Committee.

I have to call your attention to the questions on the other page, which the Committee will require to have answered when the Valuation List is sent in.

Signed by order of the said Committee, this 10th day of November 1862.

Clerk of the Committee.

N. B. — The requisite forms can be obtained on application to me, at my office in Godalming.

QUESTIONS.

1. When was your parish last valued?
2. Whether by separate valuers for land and houses, and by whom?
3. Whether the valuation of the land was a field valuation?
4. Whether the valuer was required to make any changes in his valuation before it was adopted by the parish, and if so, what changes?
5. Whether any and what changes have been since made, and whether by the vestry or on appeal?

Kingston Union.

Surrey.

Kingston Union.

Copy of Instructions issued from the Assessment Committee to Overseers, &c.

6 July 1863.

That the overseers of the several parishes be requested to revise their Valuation Lists on the principle of taking the property tax assessment as the general basis of the gross annual value of the hereditaments in each parish, and that as a general rule they allow the following deductions to arrive at the net annual value thereof, viz. :—

Cottages - - - - - - - - - - -	25 *l.* per cent.
Business premises, and old private houses - - - -	20 *l.* per cent.
Private houses - - - - - - - - - -	15 *l.* per cent.
Farm buildings, with land - - - - - -	10 *l.* per cent.
Land without buildings - - - - - - -	5 *l.* per cent.

R. W. F. Bartrop,
Clerk, &c.

Saint Olave's Union.

Saint Olave's Union.

To the Overseers of the Poor.

Notice is hereby given, that the Board of Guardians of the Saint Olave's Union having, at a meeting held on the 16th day of April 1863, appointed an Assessment Committee for the said union, in pursuance of "The Union Assessment Committee Act, 1862," you are hereby required by the said Act, within three calendar months after the appointment of such Committee, to make a list of all the rateable hereditaments in the said parish, with the annual value thereof respectively, in the form set out in the schedule to the said Act, which is as follows :—

Valuation List for the Parish of Saint in the county of Surrey.

Name of Occupier.	Name of Owner.	Description of Property.	Name, or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

Signed this day of

A. B.
C. D. } Overseers of the Poor.

And unless you think that the valuation last acted upon in assessing the rate for the relief of the poor correctly shows the full annual rateable value of all such hereditaments, you are required to revise such valuation.

And when the said list (which is to be styled "The Valuation List") has been duly made and signed by you, you are to deposit it in the place within the said parish in which rate books are deposited or kept, and to give public notice thereof, on the Sunday next following such deposit, in the same manner as in the case of a poor rate allowed by the justices; and whilst such list remains so deposited, all persons assessed or liable to be assessed to the relief of the poor of the said parish will have the same right of inspecting and of demanding and taking copies of and extracts from such list, as in the case of a poor rate allowed by the justices.

And you are also required, as soon as the said list has been made and signed, to deliver a copy thereof to the Board of Guardians of the above-named union; and further, at the expiration of 14 days from the time of the notice of the deposit of such list, to transmit the list itself to the said Assessment Committee.

Signed, by order of the said Committee, this day of May 1863.

Clerk of the Committee.

Reigate Union.

Reigate Union.

To the Churchwardens and Overseers.

Gentlemen, Reigate, November 1862.

The Board of Guardians of this union having appointed the Assessment Committee under the Act 25 & 26 Vict.. c. 103, it has occurred to them that some practical remarks might

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Reigate Union.

might be offered upon the Act, which would be of service to the several parish officers in your parish, in addition to the directions set forth in the order which has already been served upon the overseers. I beg, therefore, on behalf of the Committee to offer the following suggestions for consideration:—

In the first place, the Statute and the form in which the Valuation List is to be made out by you can be obtained upon application to me at my office, and any other books and forms which may be necessary to carry out the Act, can be obtained at Messrs. Shaw's, Fetter-lane, or at Messrs. Knight & Co.'s, Fleet-street, London.

Having obtained the form of the Valuation Lists your first step would be to determine the mode of preparing the list in accordance with the 14th section of the Statute, and upon which subject you will doubtless consider it necessary to confer with your parishioners, unless you have a recent and reliable valuation made by competent persons at hand, which list, when prepared, must be signed by the overseers, and be afterwards dealt with as directed by the 17th and subsequent sections.

To prevent disputes, appeals, and unnecessary expense hereafter, I am to remind you that great care must be taken by you accurately to set forth in the Valuation List the gross estimated rental and rateable value of every holding in your parish, and in order to ascertain the same, you will have the goodness to bear in mind that what is called gross rental in this case, is such rental as a tenant from year to year may reasonably be expected to pay, he having also to bear all usual tenant's rates and taxes and tithe-commutation rentcharge (if any); from this rental (in order to ascertain the rateable value) there must be deducted from the gross estimated rental, as above defined, the insurance of the premises and the probable average annual cost of repairs and any other expense (if any exist) necessary to maintain them in a state to command such rent, for example:—

	£.	£.
If a tenant from year to year can be expected to pay, in addition to rates, taxes, and commutation rentcharge (if any) a rent of, say -		75
This sum will form the gross estimated rental.		
If from this sum be deducted:		
Average expense of repairs, say - - - - - - -	5	
And for insurance, say - - - - - - - -	1	
And for other incidental charges, if any, say - - - -	1	
	—	7
The net, or rateable value, will be - -		£. 68

Where land is tithe free no deduction will, of course, have to be made in respect thereof, but the value of the land in the assessment upon the occupier will be the greater in consequence of the exemption. The tithe must, accordingly, be the subject of a separate assessment in the hands of such tithe owner.

In concluding these observations, I would remark the time allowed you to complete the list is three calendar months from the time you were served with the order giving notice of the appointment of the Committee; but the Committee hope that you will not consider it necessary to avail yourselves of so long a period: and should you require any further information or advice, I have only to add that it will afford me much pleasure to assist you in any way I can, so as to bring into immediate operation and practical use this important Statute to amend the law relating to parochial assessments in England.

I remain, &c.
G. Carter Morrison,
Clerk to the Assessment Committee.

Richmond Union.

Richmond Union.

Gentlemen, Richmond, 13 November 1862.

Referring you to my letter, in which I certified to you the appointment, on the 23d of October, of the Committee of Guardians under "The Union Assessment Committee Act, 1862," I have now under the authority of that Committee to call your attention to the duties which that Act has cast upon you.

The first is, that you are (by Sect. 14) required within three calendar months after the appointment of the Committee (that is on or before the 23d day of January next) to make a list of all the rateable hereditaments in your parish, with the annual value thereof, in the form set out in the schedule to the Act.

As these forms are printed, and may be obtained by you at either Messrs. Knight and Co., 90, Fleet Street, or Messrs. Shaw and Sons, Fetter Lane, it is unnecessary for me to refer to them further here.

I must, however, call your attention to some of the particulars required, in order that you may be careful to make the information required in the various columns complete—a duty which I need not tell you has been greatly neglected hitherto.

The first column requires the name of the occupier. In this you must be particular in ascertaining the Christian as well as the surname—the one without the other is calculated to mislead, and does not point out with clearness that which is most essential, viz.:—the actual person or persons charged. In the case of firms or partnerships, the names of all the parties must be inserted; if any are omitted, the rights of such to vote in vestries or to exercise other functions may be seriously prejudiced, and you may be held responsible for

Surrey.
Richmond Union.

for the omissions. On the other hand certain duties are cast upon ratepayers, which they have no right to evade by being sheltered under the general description of "A. & Co." or "B. & Sons." In every such case, therefore, in your parish the Committee expect and require that the names of all such persons appear in the lists.

The next column requires the names of the owners. This has been usually very much neglected; but when I remind you that owners have rights as well as ratepayers, you will see that the law merely requires what is just to them, and as there can be no difficulty in ascertaining from each occupier, not occupying his own property, to whom such belongs, you are requested to be equally careful in the completion of this column.

Column 3 requires a description of the property rated. You must in this describe as accurately, and yet as concisely as possible, the nature of the holding, as for instance —"House" if without land; "House and yard;" or "House and Garden," if such is the fact—if land of any extent and other than the pleasure or kitchen gardens or grounds attached to the curtilage be held, those should be separately mentioned and rated. Breweries, mills, manufactories, gasworks and pipes, waterworks and pipes, will require your special attention for correctness of description in this column, but more particularly in the columns respecting the values.

Column 4 requires the situation of the property to be mentioned, and here the names of all streets, roads, lanes, courts, rows, alleys, or other local descriptions, should be carefully entered.

In column 5 the estimated extent of each holding must be given, where practicable. In mere town houses this may not be easy, and appears to be hardly necessary, but grounds attached to a house should be estimated; and all holdings of land, whether for farm, market garden, accommodation, or other purposes, must be correctly entered. When a survey exists this will entail no great amount of trouble.

I now come to the two most important subjects, namely, the Gross Estimated Rental of column 6, and the Rateable Value of column 7. Hitherto, as no definition of the gross estimated rental had been given by Parliament, great differences of opinion existed, not only as to that, but also as to the rateable value as in measure dependant upon it. As the recent Act however defines the gross, it assists in the interpretation of what is properly the rateable value, of which a definition is given in the 1st section of "The Parochial Assessments Act of 1836."

This has formed the principal matter to which the Committee has hitherto given its attention, and after full consideration of "The Parochial Assessments Act of 1836," and the recent Act of 1862, the decisions of the courts, and the opinions of the law officers of the Crown, they have passed the following resolutions as indicative of their opinion, and as laying down the principle upon which they will act in the revision of the lists when they come before them:

1. "That the proper definition of gross estimated rental in the recent Act is the actual yearly value of any tenement to a tenant from year to year, taking upon himself all usual tenant's rates and taxes, and tithe-commutation rentcharge. That is to say, the amount of such charges shall not be considered as an addition to the rent."

2. "That the net or rateable value shall be such rental, less the probable average annual cost of the repairs and insurance as mentioned in the Act of 6 & 7 Will. IV. c. 96." ("The Parochial Assessments Act.")

I will endeavour to somewhat illustrate these two definitions, and first as to the gross estimated rental. You will observe that the contemplated tenancy is one "from year to year." Should, therefore, a property be let upon lease you must discard from your minds the rent fixed by such lease, otherwise than its forming one element in guiding you to an opinion of the value of a tenancy from year to year. The stipulations of most leases influence so much the amount of rent that it is in most cases a very unsafe course to take the rent as a criterion of the yearly value—it may be more, it may be less—facts in illustration of this must be so familiar to you that I need not state them; but they prove the position, that a rent under lease is a most fallacious element of value.

You will observe that in estimating the gross estimated rental you are to throw aside the question of repairs and insurance—but to look at the tenement as it exists, and say what any ordinary tenant, taking upon himself rates, taxes, and tithe-commutation rentcharge, would give for it from year to year. A yearly tenant undertakes no repairs, therefore he would give so much the more rent. What repairs are necessary to maintain it in its then condition it is to be presumed the landlord will do, and upon this presumption the tenant would give a certain rent. This is what you will have to ascertain in every instance, and the amount thus ascertained will form the gross estimated rental of column 6.

From this it would appear easy to deduce the rateable value; but, however simple in principle, it will be found in practice to involve much trouble. No two houses can be said to be in precisely the same condition as to necessary repairs, every shade of difference must exist between them, and therefore every case will require your consideration as to the amount of repairs required, and the amount of insurance, which varies, not so much on account of the state of repair as of construction. A house detached, or having party walls up to and through the roof, is, as you are aware, insurable at a less premium than houses without those advantages. More recently built houses, respectably tenanted, are thus protected. Ancient houses or cottages are but too frequently subject as much to their neighbours' risks as their own. When, therefore, you have ascertained the probable requirement for repairs (not, be it recollected, to put the house into a good state, but merely

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Richmond Union.

merely to maintain it as it is), and also the probable amount of insurance, and deducted these from the gross estimated rental, you have obtained the proper sum to be inserted in column 7 as the rateable value.

Having thus pointed out what appears to be the correct mode of proceeding to fulfil the objects of the recent Act, *i.e.*, a fairness and equality, not only between the ratepayers of each parish by themselves, but as between each parish and every other parish of the union, I will advert shortly to that part of the 14th Section of the recent Act which empowers and requires the overseers, "unless they think that the valuation last acted upon &c. shews the full annual rateable value of all hereditaments," to revise such valuation. I cannot think that this will authorise you to take your present rate as a valuation, unless it has been made upon an actual survey and valuation recently made. A few years so alter properties that a valuation made many years ago is of comparatively little use, although it may perhaps have been adhered to in those instances where appeals have not been made against it. Besides, as a whole, property in this neighbourhood has so much increased in value within these last few years as to render a very old valuation useless in itself, and not likely to be amended, because few persons would appeal against a valuation necessarily favourable to themselves. You will thus see the wisdom of judging for yourselves, and considering each item of valuation separately, before adopting its necessary amount, and this is the more important to you, since by the 39th Section of the recent Act, if upon a valuation to be directed by the Committee, such is found to exceed yours by one-sixth, the expense of such valuation will be charged upon your parish, instead of upon the common fund of the union.

I believe I have now called your attention to all those matters which relate to the making of the Valuation Lists. Upon their revision or making supplemental lists annually I need not now trouble you. It remains only to remind you that you are, by the 14th Section of the recent Act, to make your list within three months from the 23rd October; that when such is made and signed, it is to be deposited in the usual place in the parish in which rate books are deposited, and a copy is to be forthwith delivered to the Board of Guardians, and that notice of such deposit is to be given on the Sunday following, as in case of a poor rate allowed by justices. And at the expiration of 14 days from the time of notice of the deposit, you are to transmit such list to the Committee.

Although I have endeavoured in this communication to point out those duties fully which you are called upon to perform, yet I must request that you will refer to the Act itself for assistance, not only upon the points to which I have adverted, but as showing more completely the necessary steps to be taken, and what ulterior proceedings will have to be adopted, a knowledge of which may enable you the better to fulfil the task at present imposed upon you.

I am, &c.
W. Chapman,
Clerk to the Committee.

To the Overseers of Petersham, Kew, Mortlake, Barnes, and the Vestrymen of Richmond.

Wandsworth Union.

WANDSWORTH UNION.

Copy Instructions.

26 November 1862.

THE Committee recommend that the Valuation List be based upon Schedule A of the Property Tax Assessment, with such deductions only as may be necessary in order that the column Rateable Value shall correctly show the full rateable value of the several hereditaments as defined by the 1st Section of the Act 6 and 7 Will. 4, c. 96, "The Parochial Assessment Act."

By the adoption of this principle the uniformity in assessment, which is the object of the Act, will be promoted, and it should be remembered that each parish in the union will in future be directly interested in the correctness of the Valuation Lists of the other parishes and may appeal against them.

26 January 1863.

The Assessment Committee are of opinion that the same course should be pursued in order to arrive at the rateable value of property, the rates upon which are usually compounded for, as is intended to be pursued with respect to all other property.

Sussex.

Chailey Union.

COUNTY OF SUSSEX.

CHAILEY UNION.

Gentlemen, Lewes, September 1862.

I am directed to give you notice, that on the 10th instant the Assessment Committee of Chailey Union was duly appointed, pursuant to the provisions of "The Union Assessment Committee Act, 1862," and that, by such Statute, you are required within three calendar months from such appointment, to make a list of all the rateable hereditaments in your parish, with the annual value thereof respectively, in the form set out in the Schedule annexed to the before mentioned Statute; and unless you think that the valuation last acted upon in assessing the rate for the relief of the poor correctly shows the full annual rateable value of all such hereditaments, you are to revise such valuation; and you are also to sign every list so made by you.

The

Sussex.
Chailey Union.

The Statute provides that the gross estimated rental for the purposes of the before-mentioned schedule shall be the rent at which the hereditament might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes and tithe-commutation rentcharge, if any.

It is also provided that the net annual value shall be the rent at which the hereditament might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes and tithe-commutation rentcharge (if any), and deducting therefrom the probable average annual cost of the repairs, insurance, and other expenses (if any), necessary to maintain them in a state to command such rent.

The Committee desire me to mention that this Statute has been passed with a view to attain uniformity and correctness in parochial assessments in all the parishes in unions, and they feel persuaded that in the discharge of the duties which devolve upon you, you will be impressed with their importance, and will spare no pains to make out the Valuation List for your parish fairly and accurately, in accordance with the Act.

The Committee desire me also to observe, that although the Statute only makes it imperative upon you to furnish them with the Valuation List for your parish within three calendar months, it does not prohibit you from sending it before that time has elapsed, and they therefore hope they may be favoured with it at your earliest convenience.

Some forms, on which to make out the lists, are herewith forwarded.

I am &c.

The Churchwardens and Overseers of the Poor. Clerk to the Committee.

Gentlemen, Lewes, 22 October 1862.

The Union Assessment Committee of Chailey Union, with a view to assist you in making out the Valuation List for your parish, in conformity with "The Union Assessment Committee Act, 1862," have directed me to forward you the following instructions:—

1. Copy in the first five columns of the Valuation List, the several particulars as set forth in your last poor rate, revising and correcting them where necessary.

2. Enter in the column for the "Gross Estimated Rental," the rack or full rental of the several properties, which rental is to be estimated on the assumption that the tenant pays the rates and taxes, and tithe rentcharge, but not the repairs and insurance.

3. If you consider that the rateable value of the several properties, as it appears in the last rate, is the correct amount at which it should be assessed, you will copy such rateable values into the last column of the form; but if you have reason to believe that the rateable value of all or any of the properties, as set forth in such last rate, does not represent the proper sum at which such properties respectively should be rated, you must revise such assessment, and enter in the last column the amount which may appear to you to be a just and true estimate of the full annual rateable value.

In order to ascertain the rateable value, it will be necessary for you to deduct from the gross estimated rental the probable average annual cost of repairs, also the insurance and such other expenses (if any) necessary to maintain the property in a state to command the rent at which it may reasonably be expected to let from year to year.

In cases, should such occur, in which the landlord undertakes to pay any rates or taxes, or tithe rentcharge, ordinarily paid by a tenant, or any part of them, the gross rental will be the rent paid by the tenant; but a sum equivalent to the rates, taxes, and tithe rentcharge, so paid by the landlord, must be deducted therefrom, in addition to the usual deduction for repairs and insurance, in order to arrive at the rateable value.

Where the property, whether house or land, or house and land together, is occupied by the owner, you must form your own opinion as to what a tenant would give for the use of the property on the ordinary terms of occupation, that is, paying in addition to the rent, all tenant's rates and taxes and rentcharge; and then, from such estimated rental, you must make your deduction for repairs, insurance, &c., as you do in the case of properties occupied by tenants.

To enable you to ascertain whether your Valuation List approximates to the annual rateable value of the property in your parish, I am to add that such value, as ascertained in 1855, by the County Rate Assessment Committee, was *l.*

When you have completed the Valuation List, you must sign it, and it must be deposited by you in the place in your parish in which rate books are deposited or kept, and you must forthwith deliver to the Board of Guardians a copy of such list.

On the Sunday next following the deposit of the list, you must give public notice of such deposit in the same manner as you are required to give notice of the allowance of a poor rate. At the expiration of 14 days from the time of your having given such notice, you are to transmit the list to the Committee. During such 14 days, any person assessed, or liable to be assessed to the poor rate of your parish will have the like right to inspect and to demand, and take copies of, or extracts from, the list as he has in the case of a poor rate.

After you have signed and deposited the list, you must be careful to make no alteration therein.

Sussex.
Chailey Union.

The Committee trust that these instructions will prove of service to you, and that you will now lose no time in making out and forwarding to them the Valuation List for your parish.

I am &c.

The Churchwardens and Overseers.

Hastings Union.

HASTINGS UNION.

To the Overseers of the Poor.

NOTICE is hereby given, that the Board of Guardians of the Union having, at a meeting held on the day of 186 , appointed an Assessment Committee for the said union, in pursuance of "The Union Assessment Committee Act, 1862," you are hereby required by the said Act, within three calendar months after the appointment of such Committee, to make a list of all the rateable hereditaments in the said parish (or township), with the annual value thereof respectively, in the form set out in the schedule to the said Act, which is as follows:—

VALUATION LIST for [*the Parish or Place for which the List is made*], in the County of ———

Name of Occupier.	Name of Owner.	Description of Property.	Name, or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

Signed this day of

A. B.
C. D. } Overseers of the Poor.

And unless you think that the valuation last acted upon in assessing the rate for the relief of the poor correctly shows the full annual rateable value of all such hereditaments, you are required to revise such valuation.

And when the said list, which is to be styled "The Valuation List," has been duly made and signed by you, you are to deposit it in the place within the said parish or township in which rate books are deposited or kept, and to give public notice thereof, on the Sunday next following such deposit, in the same manner as in the case of a poor rate allowed by the justices; and whilst such list remains so deposited, all persons assessed or liable to be assessed to the relief of the poor of the said parish or township will have the same right of inspecting and of demanding and taking copies of and extracts from such list, as in the case of a poor rate allowed by the justices.

And you are also required, as soon as the said list has been made and signed, to deliver a copy thereof to the Board of Guardians of the abovenamed union; and further, at the expiration of 14 days from the time of the notice of the deposit of such list, to transmit the list itself to the said Assessment Committee.

Signed, by order of the said Committee, this day of 186 .

Clerk of the Committee.

N.B.—The requisite forms for preparing the Valuation List may be obtained, in books or quires, on application to me, at

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Horsham Union.

HORSHAM UNION.

To the Overseers of the Poor.

Sirs, 186 .

I AM directed by the Assessment Committee appointed by the Guardians of the Horsham Union, pursuant to "The Union Assessment Committee Act, 1862," to communicate to you the following suggestions for your guidance in discharging the important duties imposed upon you by that measure:—

You are required to make out, within one calendar month from this date, a Valuation List of all the rateable property in the parish according to the form sent herewith. This list must be signed by you, and deposited in the place in which the rate books are directed to

Sussex.

Horsham Union.

to be kept. And you are required to transmit the Valuation List to the Committee at the expiration of 14 days after giving notice of its deposit.

A copy of the Valuation List must, at the same time, be delivered to me as clerk of the Board of Guardians; and public notice of the deposit of the Valuation List must be given on the Sunday following such deposit, in like manner as in the case of a poor rate allowed by the justices.

All persons assessed, or liable to be assessed, have the right of inspecting and demanding and taking copies of, or extracts from, the Valuation List, without the payment of any fee.

The first Valuation List to be prepared by you will be taken from the last rate book, if you are satisfied that it correctly shows the full annual rateable value of the property within the parish; but if not, you will revise and correct such valuation before you sign or deposit it.

There is nothing in the present Act to alter or interfere with the law previously existing, which defines the net annual value of the property rated to be the rent at which the same might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes, and tithe-commutation rentcharge, if any, and deducting therefrom the probable annual value of the repairs, insurance, and other expenses (if any) necessary to maintain them in a state to command such rent.

That the deduction to be made for repairs shall be according to the following scale, viz.:—

Land without buildings not exceeding	- - - -	2½ *l.* per cent.
Land with buildings - ditto	- - - -	12½ *l.* per cent.
Houses exceeding 6 *l.* - ditto	- - - -	20 *l.* per cent.
Cottages under 6 *l.* - - ditto	- - - -	30 *l.* per cent.
Mills - - - - - ditto	- - - -	40 *l.* per cent.

And the Committee consider that the overseers, in estimating the deductions for repairs according to the above scale, should be guided by their own knowledge or information of the actual condition of the several houses and buildings in their parishes.

The gross estimated rental to be entered in the schedule will be the estimated rent, free of the usual tenant's rates and taxes, and tithe-commutation rentcharge.

The Committee will hold meetings for hearing objections to the Valuation Lists, and will give notice of every such meeting, which notice must be published by you on the Sunday next after its receipt, in the manner already pointed out.

If the Committee make any alteration in the Valuation List, it will be again deposited for inspection. Notice will be given of such deposit, and the Committee will appoint a day, not less than seven nor more than 14 days from the re-deposit, for hearing objections to the list as allowed by them.

Ratepayers have still the power of appeal against a rate to the Special or Quarter Sessions; and if any rate should be annulled hereafter on appeal, the Committee are required to alter the Valuation List in conformity with the decision of the session.

When your Valuation List has been approved by the Committee it will be delivered to you, and you must take care it is preserved in the place where the rate-books are kept.

After the Valuation List has been approved and delivered to you, every poor rate, and every rate required to be based on the poor rate, must be laid upon the annual rateable value of the property as it appears in such list.

In case of subsequent alteration in the annual value of any property, either by increase or the diminution, alteration of buildings or otherwise, you are required to prepare a supplemental Valuation List of such property, which will have to be dealt with in the manner before pointed out respecting the annual Valuation List. Owners of tenements can compound for rates as heretofore.

The Committee may order the production of all parish books, plans, and papers for their guidance, and they are empowered to allow compensation for any returns, copies, or extracts, or any valuation or Valuation List, or other act, matter, or thing made or done in pursuance of their order, and such expenses connected therewith as to them may seem just.

Disobedience to the orders of the Committee renders the offender liable to a penalty of 20 *l.*

All notices or statements for the Committee may be left at my office or sent by post, addressed to the Committee there, or they may be delivered personally to me at my residence.

I am, &c.

Clerk.

Petworth Union.

PETWORTH UNION.

Instructions to Overseers.

Gentlemen, Petworth, 19 November 1862.

I BEG to inform you that the Board of Guardians have elected the Assessment Committee of this union at their meeting held yesterday, and that the Committee request that you will be good enough to forward to me the Valuation List for your parish required by 25 and 26 Vict. c. 103, s. 14, on or before the 13th December next.

I am, &c.

The Overseers of all the Parishes. *A. Daintrey.*

Sussex.

Petworth Union.

Petworth, 22 November 1862.

ENCLOSING formal printed notice to overseers of appointment of Assessment Committee, a copy of the Act 25 & 26 Vict. c. 103, and the Poor Law Board's circular thereon.

The Overseers of all the Parishes.

Petworth, 17 December 1862.

Gentlemen,

I BEG to send you on the other side a copy of the fourth minute of the Union Assessment Committee, made at their meeting, held yesterday,

I am, &c.

A. Daintrey.

The Overseers of all the Parishes.

MINUTE 4.—The Committee discuss the subject of the preparation of the Valuation Lists; and they strongly recommend that a Committee should be appointed by a vestry, held in each parish, to assist the overseers in preparing, revising, and correcting the Valuation Lists; and the several members of the Committee undertake to report the result of this recommendation to the next meeting, to be held on this day month, to which day this meeting is adjourned.

Petworth, 11 March 1863.

Gentlemen,

I AM directed by the Assessment Committee to impress upon you the urgent necessity of completing the Valuation List and delivering a true copy to the Board of Guardians before the expiration of the enlarged time fixed for the purpose.

I beg to add that any Valuation List will be quite useless, unless it is made in the form required by the statute, and unless all the columns in the schedule be filled up.

Yours, &c.

A. Daintrey.

The Overseers of all the Parishes.

Petworth, 11 May 1863.

Gentlemen,

WITH the concurrence of the Chairman of the Assessment Committee, I beg to suggest that, with a view to save time and prevent the possibility of the return of the Valuation Lists, the following rules for framing them should be observed:—

1. That, in the cases of farms, the gross estimated rental and rateable value of the farm-house and garden should be stated separately from those of the land and farm buildings.

2. That each page of the Valuation List should be cast separately, and the total carried to a summary at the end.

Rye Union.

RYE UNION.

Rye, 27 September 1862.

Gentlemen,

THE Assessment Committee of the Rye Union, under the Act of the 25 & 26 Vict. c. 103, relating to parochial assessments, was appointed on Monday the 8th inst., and unless some special order shall be made by the Committee relative to your making and depositing the Valuation List, the above Act requires you within three calendar months after the appointment of such Committee to make out a list of all the rateable hereditaments in your parish, with the annual value thereof respectively, in so much of the form to the Schedule of the Act 6 & 7 Will. 4, c. 96, as is set out in the Schedule to the Act above mentioned.

Unless you think that the last poor-rate for your parish shows the full annual rateable value of the hereditaments, you should revise such valuation for the purpose of making up the Valuation List.

When you have completed the list for your parish in the form, and as required by the recent statute, the list must be deposited in the place in your parish in which rate-books are deposited or kept, and a copy of such Valuation List forthwith delivered to the Board of Guardians of this union. On the Sunday following the deposit of the list you must give public notice thereof, in the same manner as in the case of the allowance of a poor-rate, and permit persons to inspect and take copies or extracts from the Valuation List, as they are entitled to do and make of the poor-rate.

I have therefore to solicit that you will, without delay, proceed to make out the Valuation List for your parish, and that the same may be completed in the proper form, signed and deposited by you on or before the 8th December next, and also to solicit that you will at the same time deliver a copy of such Valuation List to the Board of Guardians of the union.

At

Sussex.

Rye Union.

At the expiration of 14 days after you shall have deposited the Valuation List in your parish, you will please forward the same list to the Assessment Committee of this union.

I am, &c.

To the Overseers of the Poor. Clerk.

Gentlemen, Rye, June 1863.

HEREWITH I beg to forward the Valuation List for the parish of , as altered by the Assessment Committee of the Rye Union, and approved by them on the 19th instant, such list to be kept by you for the inspection of parishioners, in the same manner as the poor-rates for your parish are, and must be produced before the justices on the application for and the allowance of the poor-rates for your parish, and also at any sessions on appeals against such rates.

The future poor-rates for your parish must be made in accordance with the Valuation List until it is substituted by another, or as altered by any supplemental list.

Supplemental lists should be made out by you from time to time, and forwarded to the Assessment Committee in the following cases:—

If any property in your parish not now rated should become rateable.

If property now occupied by one party, and rated in one sum, should be divided and let in parts.

If property should, in your opinion, be increased or decreased in value.

If buildings are altered, removed, or destroyed.

If new buildings are erected.

If other alterations should arise in relation to the present condition of the rateable property in your parish.

You will insert in such supplemental lists the gross estimated rental and rateable value against the respective properties according to your judgment. These lists will require to be deposited, open to objection, and be subject to revision by the Assessment Committee, in the same manner as the present Valuation List was.

Especial care must be taken that the poor-rate is exactly like the Valuation List, or as amended by the supplemental Valuation Lists; as deviation therefrom would, on an appeal against the rate, be fatal, and the rate might be quashed. Provision, however, is made for an immediate poor rate required for the parish, in cases where alterations have taken place in the occupation of property included in the present Valuation List, such property, by reason of change in the occupation, being liable to be rated in parts. In such cases, such parts of the property may be separately rated by you in the poor-rate, but the parts so rated must not exceed in amount the sum at which the entire property was rated when rated in one sum. At the same time that you so alter the rating of any property, you must make out, publish, deposit, and send to the Assessment Committee a supplemental Valuation List of such separate ratings as before directed, and the Committee will determine whether the amounts placed thereto by you are correct, or otherwise fix the amount of such separate ratings.

The Valuation List now forwarded to you is "The Valuation List in force in your Parish."

The Committee, where they see fit, upon the application of any person aggrieved by such list, or where they (the Committee), think it is expedient, may direct a new valuation of all the rateable hereditaments in your parish, and a new Valuation List to be made by the overseers of your parish, or they may direct the overseers to make valuations and supplemental Valuation Lists of parts only of such hereditaments.

A new form of declaration to the poor-rate, instead of the former one, is required to be signed by the churchwardens and overseers to render the rate valid, to which I beg to call your special attention.

I am, &c.

To the Overseers of the Poor. Clerk Assessment Committee.

STEYNING UNION.

Steyning Union.

Dear Sirs, Steyning, Hurstperpoint.

I HAVE to inform you that an Assessment Committee for this union has been appointed, and I send, by book-post, forms for you to make out the Valuation List of all rateable hereditaments in your parish; if you require more forms I will give you them, and shall be happy to give you any assistance you may require. I am directed to request you to make out the list as soon as practicable, not later than 1st of December, and send me a

Sussex.
Steyning Union.

copy for the use of the guardians. I send with the forms a copy of the Act, and beg to call your particular attention to the following sections, viz., 14, 15, 17, 18, 25, 29, 39, and 40.

I am, &c.

To the Overseers. *J. Tribe.*

Ticehurst Union.

TICEHURST UNION.

COPY Instructions issued from Committee to Overseers.

RESOLVED, that the overseers of the several parishes of the union be reminded that the "gross estimated rental" of the rateable hereditaments comprised in the Valuation List (the form of which Valuation List is set out in the Schedule of the Union Assessment Committee Act, 1862) is defined by Section 15 of the same Act, and that the "rateable value," for which there is a column in the said Valuation List, must be arrived at by adopting the directions contained in the definition of the "net annual value," as given by Section 1 of 6 & 7 Will. 4, c. 96, as follows:—"The rent at which the same might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes, and tithe-commutation rentcharge, if any, and deducting therefrom the probable average annual cost of the repairs, insurance, and other expenses, if any, necessary to maintain them in a state to command such rent."

Robt. Tournay,
Clerk to Assessment Committee.

Uckfield Union.

UCKFIELD UNION.

Gentlemen, Lewes, September 1862.

I AM directed to give you notice, that on the 8th instant the Assessment Committee of Uckfield Union was duly appointed, pursuant to the provisions of "The Union Assessment Committee Act, 1862," and that, by such statute, you are required, within three calendar months from such appointment, to make a list of all the rateable hereditaments in your parish, with the annual value thereof respectively, in the form set out in the schedule annexed to the before-mentioned statute; and unless you think that the valuation last acted upon in assessing the rate for the relief of the poor correctly shows the full annual rateable value of all such hereditaments, you are to revise such valuation; and you are also to sign every list so made by you.

The statute provides that the gross estimated rental for the purpose of the before-mentioned schedule shall be the rent at which the hereditament might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes, and tithe-commutation rentcharge, if any.

It is also provided that the net annual value shall be the rent at which the hereditament might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes and tithe-commutation rentcharge, if any, and deducting therefrom the probable average annual cost of the repairs, insurance, and other expenses, if any, necessary to maintain them in a state to command such rent.

The Committee desire me to mention that this statute has been passed with a view to attain uniformity and correctness in parochial assessments in all the parishes in unions, and they feel persuaded that, in the discharge of the duties which devolve upon you, you will be impressed with their importance, and will spare no pains to make out the Valuation List for your parish fairly and accurately, in accordance with the Act.

The Committee desire me also to observe, that although the statute only makes it imperative upon you to furnish them with the Valuation List for your parish within three calendar months, it does not prohibit you from sending it before that time has elapsed, and they therefore hope they may be favoured with it at your earliest convenience.

Some forms, on which to make out the lists, are herewith forwarded.

I am, &c.

The Churchwardens and Overseers. Clerk to the Committee.

Gentlemen, Lewes, 22 October 1862.

THE Union Assessment Committee of Uckfield Union, with a view to assist you in making out the Valuation List for your parish, in conformity with "The Union Assessment Committee Act, 1862," have directed me to forward you the following instructions:—

1. Copy in the first five columns of the Valuation List, the several particulars as set forth in your last poor-rate, revising and correcting them where necessary.

2. Enter in the column for the "Gross Estimated Rental," the rack, or full rental of the several properties, which rental is to be estimated on the assumption that the tenant pays the rates and taxes, and tithe rentcharge, but not the repairs and insurance.

3. If

Sussex.

Uckfield Union.

3. If you consider that the rateable value of the several properties, as it appears in the last rate, is the correct amount at which it should be assessed, you will copy such rateable values into the last column of the form, but if you have reason to believe that the rateable value of all or any of the properties, as set forth in such last rate, does not represent the proper sum at which such properties respectively should be rated, you must revise such assessment, and enter in the last column the amount which may appear to you to be a just and true estimate of the full annual rateable value.

In order to ascertain the rateable value, it will be necessary for you to deduct from the gross estimated rental the probable average annual cost of repairs, also the insurance and other such expenses, if any, necessary to maintain the property in a state to command the rent at which it may reasonably be expected to let from year to year.

In cases, should such occur, in which the landlord undertakes to pay any rates or taxes, or tithe rentcharge, ordinarily paid by a tenant, or any part of them, the gross rental will be the rent paid by the tenant, but a sum equivalent to the rates, taxes, and tithe rentcharge, so paid by the landlord, must be deducted therefrom, in addition to the usual deduction for repairs and insurance, in order to arrive at the rateable value.

Where the property, whether house or land or house and land together, is occupied by the owner, you must form your own opinion as to what a tenant would give for the use of the property on the ordinary terms of occupation, that is, paying, in addition to the rent, all tenant's rates and taxes and rent charge, and then from such estimated rental, you must make deduction for repairs, insurance, &c., as you do in the case of properties occupied by tenants.

To enable you to ascertain whether your Valuation List approximates to the annual rateable value of the property in your parish, I am to add that such value, as ascertained in 1855, by the County Rate Assessment Committee, was £.

When you have completed the Valuation List, you must sign it, and it must be deposited by you in the place in your parish in which rate-books are deposited or kept, and you must forthwith deliver to the Board of Guardians a copy of such list.

On the Sunday next following the deposit of the list, you must give public notice of such deposit in the same manner as you are required to give notice of the allowance of a poor-rate. At the expiration of 14 days from the time of your having given such notice, you are to transmit the list to the Committee. During such 14 days, any person assessed, or liable to be assessed, to the poor-rate of your parish will have the right to inspect and to demand, and take copies of, or extracts from, the list as he has in the case of a poor-rate.

After you have signed and deposited the list, you must be careful to make no alteration therein.

The Committee trust that these instructions will prove of service to you, and that you will now lose no time in making out and forwarding to them the Valuation List for your parish.

I am, &c.

The Churchwardens and Overseers.

West Firle Union.

West Firle Union.

Gentlemen, Lewes, 21 November 1862.

I am directed to give you notice, that on the 3d instant the Assessment Committee of West Firle Union was duly appointed, pursuant to the provisions of the Union Assessment Committee Act, 1862, and that, by such statute, you are required within three calendar months from such appointment, to make a list of all the rateable hereditaments in your parish, with the annual value thereof respectively, in the form set out in the schedule annexed to the before-mentioned statute.

With a view to assist you, some forms on which to make out the lists are herewith forwarded, and your attention is requested to the following instructions:—

1.—Copy in the first five columns of the Valuation List, the several particulars as set forth in your last poor-rate, revising and correcting them where necessary.

2.—Enter in the column for the Gross Estimated Rental, the rack, or full rental of the several properties, which rental is to be estimated on the assumption that the tenant pays the rates and taxes, and tithe rentcharge, but not the repairs and insurance.

3.—If you consider that the rateable value of the several properties, as it appears in the last rate, is the correct amount at which it should be assessed, you will copy such rateable values into the last column of the form, but if you have reason to believe that the rateable value of all or any of the properties, as set forth in such last rate, does not represent the proper sum at which such properties, respectively, should be rated, you must revise such assessment, and enter in the last column the amount which may appear to you to be a just and true estimate of the full annual rateable value.

In order to ascertain the rateable value, it will be necessary for you to deduct from the gross estimated rental the probable average annual cost of repairs, also the insurance and such other expenses, if any, necessary to maintain the property in a state to command the rent at which it may reasonably be expected to let from year to year.

Sussex.

West Firle Union.

In cases, should such occur, in which the landlord undertakes to pay any rates or taxes or tithe rentcharge, ordinarily paid by a tenant, or any part of them, the gross rental will be the rent paid by the tenant, but a sum equivalent to the rates, taxes, and tithe rentcharge, so paid by the landlord, must be deducted therefrom, in addition to the usual deduction for repairs and insurance, in order to arrive at the rateable value.

Where the property, whether house or land or house and land together, is occupied by the owner, you must form your own opinion as to what a tenant would give for the use of the property on the ordinary terms of occupation, that is, paying, in addition to the rent, all tenant's rates and taxes and rentcharge, and then from such estimated rental, you must make deduction for repairs, insurance, &c., as you do in the case of properties occupied by tenants.

To enable you to ascertain whether your Valuation List approximates to the annual rateble value of the property in your parish, I am to add that such value, as ascertained in 1855, by the County Rate Assessment Committee, was £.

When you have completed the Valuation List, you must sign it, and it must be deposited by you in the place in your parish in which rate-books are deposited or kept, and you must forthwith deliver to the Board of Guardians a copy of such list.

On the Sunday next following the deposit of the list, you must give public notice of such deposit in the same manner as you are required to give notice of the allowance of a poor-rate. At the expiration of 14 days from the time of your having given such notice, you are to transmit the list to the Committee. During such 14 days, any person assessed, or liable to be assessed, to the poor-rate of your parish will have the like right to inspect and to demand, and take copies of, or extracts from, the list as he has in the case of a poor-rate.

After you have signed and deposited the list, you must be careful to make no alteration therein.

The Committee desire me to mention that this statute has been passed with a view to attain uniformity and correctness in parochial assessments in all the parishes in unions, and they feel persuaded, that in the discharge of the duties which devolve upon you, you will be impressed with their importance, and will spare no pains to make out the Valuation List for your parish fairly and accurately, in accordance with the Act.

The Committee desire me also to observe, that although the statute only makes it imperative upon you to furnish them with the Valuation List for your parish within three calendar months, it does not prohibit you from sending it before that time has elapsed, and they therefore hope they may be favoured with it at your earliest convenience.

I am &c.

Edward Hillman,
Clerk to the Committee.

The Churchwardens and Overseers.

Warwick.

Atherstone Union,

COUNTY OF WARWICK.

ATHERSTONE UNION.

To the Overseers of the Poor.

NOTICE is hereby given, that the Board of Guardians of the Atherstone Union having, at a meeting held on the 30th day of September 1862, appointed an Assessment Committee for the said union, in pursuance of "The Union Assessment Committee Act, 1862," you are hereby required by the said Act, within three calendar months after the appointment of such Committee, to make a list of all the rateable hereditaments in the said parish (or township), with the annual value thereof respectively, in the form set out in the Schedule to the said Act, which is as follows:—

Valuation List for [the Parish or Place for which the List is made], in the County of ———.

Name of Occupier.	Name of Owner.	Description of Property.	Name, or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

Signed this day of

A. B.
C. D. } Overseers of the Poor.

And

Warwick.
—
Atherstone Union.

And unless you think that the valuation last acted upon in assessing the rate for the relief of the poor correctly shows the full annual rateable value of all such hereditaments, you are required to revise such valuation.

And when the said list (which is to be styled "The Valuation List") has been duly made and signed by you, you are to deposit it in the place within the said parish (or township) in which rate-books are deposited or kept, and to give public notice thereof, on the Sunday next following such deposit, in the same manner as in the case of a poor-rate allowed by the justices; and whilst such list remains so deposited, all persons assessed or liable to be assessed to the relief of the poor of the said parish (or township) will have the same right of inspecting and of demanding, and taking copies of and extracts from, such list, as in the case of a poor-rate allowed by the justices.

And you are also required, as soon as the said list has been made and signed, to deliver a copy thereof to the Board of Guardians of the above-named union; and further, at the expiration of 14 days from the time of the notice of the deposit of such list, to transmit the list itself to the said Assessment Committee.

The overseers were ordered to make the property tax the basis for the gross estimated rental, and the Committee carried out that principle, subject to the correction of known errors therein.

Signed, by order of the said Committee, this 22d day of October 1862.

John Baker,
Clerk of the Committee.

NOTE.—The Assessment Committee have resolved that the overseers of the several parishes in this union be requested to make the following deductions from the gross estimated rental of all the property in this union, viz., 10 per cent. upon land, and 20 per cent. upon houses, to show the rateable value.

N.B.—The requisite forms for preparing the Valuation List may be obtained, in books or quires, on application to me, at Atherstone.

FOLESHILL UNION.

Foleshill Union.

TAKE notice, that the Board of Guardians of the Foleshill Union, in the county of Warwick, in which the parish of is comprised, did at their meeting, held on the 29th day of October 1863, in pursuance of "The Union Assessment Committee Act, 1862," appoint an Assessment Committee for the said union, for the purposes of the said Act. Further take notice, that you the said overseers are required by the said Act, within three calendar months after the appointment of such Committee, to make a list of all the rateable hereditaments in the said parish, with the annual rateable value thereof respectively, in the form following, namely:—

Name of Occupier.	Name of Owner.	Description of Property.	Name, or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

Further take notice, that unless you the said overseers shall think that the valuation last acted upon in the said parish, in assessing the rate for the relief of the poor, correctly shows the full annual rateable value of all such hereditaments, you are required by the said Act to revise such valuation.

Further take notice, that when such Valuation List shall have been made and signed by you, you are required by the said Act to deposit the same in the place in the said parish in which rate-books are deposited and kept, and forthwith to deliver a copy of the Valuation List so made and signed by you to the Board of Guardians of the said union.

And further take notice, that you are required by the said Act to give public notice of the deposit of such list on the Sunday next following the deposit thereof, in the same manner as in the case of a poor-rate allowed by the justices, and, at the expiration of fourteen days from the time of the notice given of the deposit of such list, transmit the same to the Assessment Committee of the said union.

By order of the Assessment Committee of the said union.
Dated this 30th day of October 1862.

Thos. Dewes,
Clerk to the Assessment Committee.

Warwick,

Foleshill Union.

To the Overseers of the Poor.

Sirs, Foleshill Union, 30 October 1862.

I AM directed by the Assessment Committee appointed by the Guardians of the Foleshill Union, pursuant to "The Union Assessment Committee Act, 1862," to communicate to you the following suggestions for your guidance in discharging the important duties imposed upon you by that measure.

The intention of the Act is obviously to provide a ready and inexpensive method for levying parochial assessments upon one fair and equal standard. Some parishes may be rated altogether on too high, and others on too low a scale. Individual grievances also probably exist. To obtain a correct and uniform assessment, both for parishes generally and for occupiers individually, is a result much to be wished, and will, without doubt, receive your hearty co-operation.

Your duty as overseers appears to be as follows:—

In case the parishioners in vestry have not appointed a place for the deposit of the parish rate-books, a vestry should be immediately called for that purpose, and also for appointing some person or persons to have the custody of them.

You are required to make out, within three calendar months from this date, a Valuation List of all the rateable property in the parish according to the form sent herewith. This list must be signed by you, and deposited in the place in which the rate-books are directed to be kept.

A copy of the Valuation List must, at the same time, be delivered to me as clerk of the Board of Guardians; and public notice of the deposit of the Valuation List must be given on the Sunday following such deposit, in like manner as in the case of a poor-rate allowed by the justices.

All persons assessed, or liable to be assessed, have the right of inspecting and demanding, and taking copies of, or extracts from, the Valuation List, without the payment of any fee.

You are required to transmit the Valuation List to the Committee at the expiration of 14 days after giving notice of its deposit, and you have the right in common with other ratepayers of inspecting and taking copies from the Valuation Lists of any of the other parishes within the union after they have been transmitted to the Committee. The object of this provision is to give you an opportunity of ascertaining if the Valuation Lists of the other parishes are made out on a scale uniform with your own.

If you think that your parish is aggrieved by the Valuation List of any other parish, you can, within 28 days after notice of the deposit as aforesaid, give the Committee and the overseers of that parish notice in writing of your objection, setting out the grounds thereof. If the ground of objection is unfairness or incorrectness in the valuation of any property for which any particular person is liable to be rated, or the omission of such property from the Valuation List, it is requisite that you should also give notice in writing of the objection and of the grounds thereof to such other person.

The first Valuation List to be prepared by you will be taken from the last rate-book, if you are satisfied that it correctly shows the full annual rateable value of the property within the parish, but if not, you will revise and correct such valuation before you sign or deposit it.

If the Committee are dissatisfied with the Valuation List deposited by you, they may, with the consent of the guardians, direct a valuation of the parish to be made by a professional surveyor, and if such valuation shall exceed by one-sixth the valuation delivered to the Committee by you in the Valuation List, the expenses of the new valuation will have to be paid by your parish.

There is nothing in the present Act to alter or interfere with the law previously existing, which defines the net annual value of the property rated to be the rent at which the same might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes, and tithe-commutation rentcharge (if any), and deducting therefrom the probable annual value of the repairs, insurance, and other expenses (if any) necessary to maintain them in a state to command such rent.

The gross estimated rental to be entered in the schedule will be the estimated rent, free of the usual tenant's rates and taxes, and tithe-commutation rentcharge.

The Committee will hold meetings for hearing objections to the Valuation Lists, and will give notice of every such meeting 28 days before it is held, which notice must be published by you on the Sunday next after its receipt, in the manner already pointed out.

If the Committee make any alteration in the Valuation List, it will be again deposited for inspection. Notice will be given of such deposit, and the Committee will appoint a day, not less than seven nor more than fourteen days from the re-deposit, for hearing objections to the list as allowed by them.

Ratepayers have still the power of appeal against a rate to the special or quarter sessions, and if any rate should be annulled hereafter on appeal, the Committee are required to alter the Valuation List in conformity with the decision of the Session.

If you should consider that your parish is aggrieved by the Valuation List of any other parish in the union, as approved by the Committee, you may, with the consent of the vestry, appeal against such list to the Quarter Session, but as the proceedings in such a case would be somewhat intricate, they should not be entered upon without competent legal advice.

When your Valuation List has been approved by the Committee, it will be delivered to you, and you must take care it is preserved in the place where the rate-books are kept.

After

Warwick.
Foleshill Union.

After the Valuation List has been approved and delivered to you, every poor-rate, and every rate required to be based on the poor-rate, must be laid upon the annual rateable value of the property as it appears in such list.

In case of subsequent alteration in the value of any property, either by increase or diminution, alteration of buildings, or otherwise, you are required to prepare a supplemental Valuation List of such property, which will have to be dealt with in the manner before pointed out respecting the annual Valuation List. Owners of tenements can compound for rates as heretofore.

The Committee may order the production of all the parish books, plans, and papers for their guidance, and they are empowered to allow compensation for any returns, copies, or extracts, or any valuation or Valuation List, or other act, matter, or thing made or done in pursuance of their order, and such expenses connected therewith as to them may seem just.

Disobedience to the orders of the Committee renders the offender liable to a penalty of 20*l.*

All notices or statements for the Committee may be left at my office, or sent by post, addressed to the Committee there, or they may be delivered personally to me at my residence.

The foregoing remarks are intended as a concise explanation of those sections of the Act which are confined chiefly to the duties of overseers; but they necessarily convey very imperfectly the minute details of every step required to be taken by you. It will, however, devolve upon me, as clerk to the Committee, to give you, as often as occasion may require, such direct assistance in the matter as lies in my power.

I have, &c.

Thos. Dewes, Clerk.

Rugby Union.

RUGBY UNION.

Gentlemen, Rugby, 21 October 1862.

THE Assessment Committee of the union have directed me to call your attention to the duties devolving on you by the "Union Assessment Committee Act, 1862."

1st. The object of the Act is "to make more effectual provision for securing uniform and correct valuations of parishes in the union," in order, amongst other things, that each parish should be assessed to and bear its full and fair quota to the common fund of the union.

2d. The Committee were appointed by the Board of Guardians on the 7th instant, and by the terms of the Act of Parliament (Sec. 14) you are required within three calendar months from that date (namely, by the 7th day of January, 1863,) to make out a list of all the rateable hereditaments in your parish, according to the form contained in the Schedule to the Act, a copy of which is appended hereto, showing the name of occupier, name of owner, name or situation of property, estimated extent, gross estimated rental, and rateable value.

3d. In preparing this list it becomes your duty to see that it contains a full, fair, and *bonâ fide* return of the annual value of all the hereditaments in your parish. It is quite evident from the terms of the Act that a mere transcript of the existing rate-book will not meet the end in view.

4th. Unless, therefore, you think that the valuation last acted upon in assessing the rate for the relief of the poor in your parish correctly shows the full annual rateable value of all the rateable hereditaments, it will be your duty to revise such valuation.

5th. The Committee deem it necessary to warn overseers that, for the purpose of ensuring an uniform and correct valuation of the rateable property in the union, they are empowered to direct that any existing valuation of the rateable hereditaments in any parish be revised in whole or in part, or a new valuation of such hereditaments be made by the overseers; or the Committee may, with the consent of the Board of Guardians, appoint a person to value the parish; and if the valuation made by direction of the Committee shall exceed by one-sixth the amount of that delivered to them by the overseers, the cost thereof shall, instead of being charged on the common fund, be charged upon the poor-rates of such parish.

6th. In filling up the two columns in the list, headed respectively "Gross Estimated Rental" and "Rateable Value," it will be necessary for you to observe the meaning of those terms which the Legislature has given. "Gross Estimated Rental" is, by the "Union Assessment Committee Act, 1862," stated to be "the rent at which the hereditament might reasonably be expected to let from year to year, free of all usual tenants' rates and taxes, and tithe-commutation rentcharge, if any;" and "the net annual (or rateable) value" is by the Parochial Assessment Act, 6 & 7 Will. 4, c. 96, defined to be that which remains after deducting from the gross estimated rental, as above, "the probable annual average cost of the repairs, insurance, and other expenses, if any, necessary to maintain the" hereditament "in a state to command such rent;" or, as stated

Warwick.
Rugby Union.

by the Poor Law Commissioners in their circular letter of 22nd June 1837, "the amount which is received by or which remains clear in the hands of a landlord after all such taxes, charges, and expenses as are above enumerated shall have been provided for." The following illustration may serve to explain this more clearly. Suppose a farm to be worth to let at 100*l.* per annum, on the usual conditions of the tenant paying the rates and the landlord the tithe-commutation rentcharge, repairs, and insurance:—

The rent to be paid to landlord would be	£100	0	0
Less tithe rentcharge	10	0	0
Gross estimated rental	90	0	0
Deduct repairs and insurance paid by landlord, say 10 per cent. on rent	9	0	0
Net annual or rateable value	£81	0	0

7th. In order the more effectually to attain the object contemplated by the Act, the Committee will expect that, in making the usual deductions from the gross rental for repairs and insurance, each parish shall adopt for uniformity one and the same basis, and as some guide they would recommend that 20 per cent. be deducted for such purposes from houses and buildings, and 10 per cent. from land.

8th. If you meet with any difficulties in carrying out the provisions of the Act, you are recommended to apply to the clerk, who will render every assistance, and if deemed necessary will summon the Committee together.

9th. When the Valuation List is made it must be signed by the overseers, and a true copy thereof must be forthwith delivered to the Board of Guardians. The original list must be deposited in the parish where the rate-books are usually deposited or kept, and on the following Sunday after such deposit you are required to give public notice of the deposit of such list. All persons assessed, or liable to be assessed to the relief of the poor, have the right to inspect and to demand and take copies or extracts from such list in the same manner as they have in case of a poor-rate allowed by justices.

10th. At the expiration of 14 days from the time of the notice given of the deposit of such list, you are to transmit the same to the Committee, and any overseer or other ratepayer within the union, will have the right of inspecting and taking copies of, and extracts from, the list so transmitted.

11th. You must bear in mind that the Valuation Lists will have to be delivered to the Committee by the 7th day of January next, and any neglect or omission on your part will subject you to a penalty not exceeding 20*l.*, to be recovered in a summary way before two justices.

I am, &c.

To the Overseers of the Poor. *Geo. V. Hefford,* Clerk.

SCHEDULE.

VALUATION LIST for [*the Parish or Place for which the List is made*], in the County of

Name of Occupier.	Name of Owner.	Description of Property.	Name or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

Signed this day of

A. B.
C. D. } Overseers of the Poor.

Gentlemen, Rugby, 18 November 1862.

REFERRING to paragraph 6 in the circular letter which by the Committee's direction I addressed to you on the 21st ultimo, I am directed to suggest that as a general rule you will, in making out the Valuation List for your parish, adopt as the basis of the "Gross Estimated Rental" the assessment under Schedule A. of the Property Tax Assessment. The Committee consider that the general adoption of this basis by all the parishes in the union will tend very much to lessen the labour of the overseers, and at the same time secure uniformity in the assessments throughout the union. The Committee, however, have directed me to remind you that there may be exceptional cases where from temporary circumstances

circumstances the assessment under Schedule A. will not represent the full and fair annual value of the property, such, for instance, as the following: Warwick. Rugby Union.

1st. The owner may himself be the occupier.

2d. The occupier may be a relation of the owner, and may rent his land at a cheaper rate than if he were a stranger.

3d. The occupier and his predecessors may have been a long time in possession without an alteration of rent.

4th. The whole or a greater part of the parish may be the property of one landowner, and may be let at a rent lower than the fair annual value thereof as compared with property of similar quality in the neighbouring parishes.

In all such and similar cases the Committee think that it will be better for you to adjust such irregularities, and raise each person to the full and fair annual value of the property occupied by him, rather than that the parish or the union should be put to the expense of a special valuation on the representation of other parties.

I am, &c.

Geo. V. Heffford,
Clerk to the Committee.

To the Overseers of the Poor.

SOUTHAM UNION. Southam Union.

Gentlemen, Southam, 10 November 1862.

I AM directed by the Board of Guardians to inform you that on the 22nd day of September last a Committee of Guardians was appointed to carry into effect the provisions of the Parochial Assessments Act, 25 & 26 Vict. c. 103, within this union.

The Board also direct me to call your attention to Sections 14, 15, and 17, of the Act printed on the other side, which relate to your duties as overseers of the poor, and require your early attention; besides these there are various other provisions in the Act which impose new duties upon overseers of the poor.

The guardians trust you will, within the prescribed time of three months after the appointment of the Committee, make out the Valuation List for your parish, and deliver a copy thereof to the Board in the form and manner directed by the said Act.

A form of the Valuation List is enclosed for your guidance.

I am, &c.

C. J. Welchman, Clerk.

To the Overseers of the Poor.

FORM of Valuation List.

No.	Name of Occupier.	Name of Owner.	Description of Property.	Name or Situation of Property.	Estimated Extent. A.	R.	P.	Gross Estimated Rental. £	s.	d.	Rateable Value. £	s.	d.

Signed this day of 186 .

} Overseers of the Poor.

Section 14. Subject to any order as hereinafter referred to which may be made by the Committee, the overseers of each parish in the union shall, within three calendar months after the appointment of such Committee, make a list of all the rateable hereditaments in such parish, with the annual value thereof respectively in so much of the form shown in the Schedule annexed to the Act 6 & 7 Will. 4, c. 96, as is set out in the Schedule to this Act; and unless such overseers think that the valuation then last acted upon in assessing the rate for the relief of the poor correctly shows the full annual rateable value of all such hereditaments, they shall revise such valuation, and such overseers shall sign every list so made by them as aforesaid, and such list shall be styled the "Valuation List."

15. The gross estimated rental for the purpose of the Schedule to this Act shall be the rent at which the hereditament might reasonably be expected to let from year to

 year,

Warwick.
—
Southam Union.

year, free of all usual tenant's rates and taxes, and tithe-commutation rentcharge (if any), provided that nothing herein contained shall repeal or interfere with the provisions contained in the first section of the said Act (6 & 7 Will. 4, c. 96), defining the net annual value of the hereditaments to be rated.

17. The Valuation List for each parish made and signed by the overseers, or delivered to them, as hereinbefore provided, shall be deposited by the overseers in the place in such parish in which rate-books are deposited or kept, and a copy of such Valuation List shall be forthwith delivered to the Board of Guardians, and the overseers shall give public notice of the deposit of such list on the Sunday next following the deposit of such list, and such notice shall be given in the same manner, and all persons assessed, or liable to be assessed, to the relief of the poor of such parish, shall have the like right of inspecting and of demanding and taking copies of, and extracts from, such list, as in the case of a poor-rate allowed by the justices, and the overseers shall, at the expiration of 14 days from the time of the notice given of the deposit of such list, transmit the same to the Committee, and any overseer or other ratepayer within the union, shall have the right of inspecting and taking copies of, and extracts from, any of the lists so transmitted.

Stratford-on-Avon Union.

STRATFORD-ON-AVON UNION.

To the Overseers of the Poor.

NOTICE is hereby given, that the Board of Guardians of the Stratford-on-Avon Union, having at a Meeting held on the 10th day of October, 1862, appointed an Assessment Committee for the said union, in pursuance of "The Union Assessment Committee Act, 1862," you are hereby required by the said Act, within three calendar months after the appointment of such Committee, to make a list of all the rateable hereditaments in the said parish, with the annual value thereof respectively, in the form set out in the Schedule to the said Act, which is as follows:—

VALUATION LIST for [*the Parish or Place for which the List is made*], in the County of

Name of Occupier.	Name of Owner.	Description of Property.	Name or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

Signed this day of

A. B.
C. D. } Overseers of the Poor.

And unless you think that the valuation last acted upon in assessing the rate for the relief of the poor correctly shows the full annual rateable value of all such hereditaments, you are required to revise such valuation.

And when the said list (which is to be styled "The Valuation List") has been duly made and signed by you, you are to deposit it in the place within the said parish in which rate-books are deposited or kept, and to give public notice thereof, on the Sunday next following such deposit, in the same manner as in the case of a poor-rate allowed by the justices; and whilst such list remains so deposited, all persons assessed or liable to be assessed to the relief of the poor of the said parish will have the same right of inspecting and of demanding and taking copies of, and extracts from, such list, as in the case of a poor-rate allowed by the justices:

And you are also required, as soon as the said list has been made and signed, to deliver a copy thereof to the Board of Guardians of the above-named union; and further, at the expiration of fourteen days from the time of the notice of the deposit of such list, to transmit the list itself to the said Assessment Committee.

Signed, by order of the said Committee, this Twenty-fourth day of October 1862,

Clerk of the Committee.

N.B.—In order to facilitate the business of the Committee, it is particularly requested that the Valuation Lists may be furnished as early as possible before the expiration of the three months, and if practicable by the 1st day of December next.

COUNTY OF WESTMORLAND.

Westmorland.

East Ward Union.

East Ward Un

Gentlemen, Appleby, 15th December 1862.

At a Meeting of the Assessment Committee, held this day, I was requested to inform you that the following appears to the Committee to be fair and reasonable proportionate reductions to be made by the overseers of the respective townships comprised in this union from the gross estimated rental of the property assessed, viz. :—

On land without buildings, 2½ per cent.
On land let or occupied, with farm house and buildings, 7½ per cent.
On coppice wood, 7½ per cent.
On houses and shops above 6 *l.* a year, 15 per cent.
On cottage property, not exceeding 6 *l.* a year, 25 per cent.
On mills and works, with power, 25 per cent.

I am, &c.
John Whitehead,
Clerk to the Committee.

Kendal Union.

Kendal Union.

Copy of Instructions appended to the Notice to the Overseers.

Under the head "Gross Estimated Rental" in this return, you are required by the Act to state the rent at which the same might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes, and tithe-commutation rentcharge (if any), and this, you will observe, is the same rule as governs the rating under Schedule A., of the Property Tax Act.

West Ward Union.

West Ward Union.

Copy of the "Instructions" to the Overseers, issued by the Committee, with the requisite forms of "Valuation List," and a Queen's printer's copy of the Act itself was also supplied to each parish and township of the Union.

To the Overseers of the Poor of the above-named Parish (or Township).

Notice is hereby given, that the Board of Guardians of the West Ward Union having, at a Meeting held on the first day of October 1862, appointed an Assessment Committee for the said union, in pursuance of "The Union Assessment Committee Act, 1862," you are hereby required by the said Act, within three calendar months after the appointment of such Committee, to make a list of all the rateable hereditaments in the said parish (or township), with the annual value thereof respectively, in the form set out in the Schedule to the said Act, which is as follows:—

Valuation List for [*the Parish or Place for which the List is made*], in the County of

Name of Occupier.	Name of Owner.	Description of Property.	Name or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

Signed this day of

A. B.
C. D. } Overseers of the Poor.

And unless you think that the valuation last acted upon in assessing the rate for the relief of the poor correctly shows the full annual rateable value of all such hereditaments, you are required to revise such valuation.

And when the said list (which is to be styled "The Valuation List") has been duly made and signed by you, you are to deposit it in the place within the said parish (or township)

Westmorland.

West Word Union.

ship) in which rate-books are deposited or kept, and to give public notice thereof, on the Sunday next following such deposit, in the same manner as in the case of a poor-rate allowed by the justices; and whilst such list remains so deposited, all persons assessed or liable to be assessed to the relief of the poor of the said parish (or township) will have the same right of inspecting and of demanding and taking copies of, and extracts from, such list, as in the case of a poor-rate allowed by the justices.

And you are also required, as soon as the said list has been made and signed, to deliver a copy thereof to the Board of Guardians of the abovenamed union; and further, at the expiration of 14 days from the time of the notice of the deposit of such list, to transmit the list itself to the said Assessment Committee.

Signed, by order of the said Committee, this 29th day of October 1862,

Fred. Weymss,
Clerk of the Committee.

N.B.—The requisite forms for preparing the Valuation List may be obtained, in books or quires, on application to me, at .

Wilts.

COUNTY OF WILTS.

Alderbury Union.

Alderbury Union.

Gentlemen, Salisbury, 10 November 1862.

I am directed by the Board of Guardians of this union to inform you that in accordance with the powers vested in them by the 25 & 26 Vict. c. 103, entitled "An Act to amend the Law relating to Parochial Assessments in England," they (on the 7th inst.) appointed the Union Assessment Committee for the purpose of carrying the Act into effect.

For your guidance and information the following papers are sent herewith, viz.:—A copy of the Union Assessment Committee Act; a copy of the circular from the Poor Law Board, dated 17th October 1862; the form of Valuation List required to be used by the overseers of the different parishes in the union; and the form of notice to be placed on the church and chapel doors in the parishes where notices of rates have been accustomed to be fixed.

It will be the duty of the overseers within three months from the above date (7th November) to complete and sign the Valuation List, and deposit it in the parish where rate-books are usually deposited, for the inspection of all persons assessed, or liable to be assessed, and to give notice on the following Sunday, in the form also sent, that the Valuation List has been so deposited. The overseers will also send a copy of such Valuation List to the Board of Guardians, and, after the expiration of 14 days from the Sunday on which such notice shall have been given, they will send the original list to the Union Assessment Committee under cover to me as their clerk.

To assist you in preparing the Valuation List it is suggested that your poor-rate should, and no doubt will, supply the first five columns, subject to correction where necessary; as regards the two last columns, the following examples given by Mr. Lumley, the Assistant Secretary to the Poor Law Board, will assist you in supplying the information required with accuracy, viz.:—

If a tenant pays in rent	£.75
In rates, taxes, and commutation tithe rent	10
For repairs	5
And for insurance	1
The gross estimated rental will be	£.91

If from this sum of 91*l.* the several sums of 10*l.*, 5*l.*, and 1*l.* are deducted, the result will be 75*l.*, the net annual value, that is, the rent actually paid by the tenant to his andlord, and which you will insert as "rateable value."

Again, suppose (the landlord covenanting to pay for repairs 5*l.*, and insurance 1*l.*) the tenant pays in rent	£.81
In rates, taxes, and tithes	10
Making the gross total	£.91
In like manner, the taxes, the repairs, and the insurance, are to be deducted	16
And the net annual value will be	£.75

Lastly,

Lastly, suppose the tenant to pay 91 *l.* as gross rent, paying no other charge whatever, and the landlord pays rates and tithes 10*l.*, repairs 5 *l.*, and insurance 1 *l.*, the net annual value to the latter will be 75 *l.*

The gross estimated rental for the tithe rentcharge will be the full amount of the commutation itself, varying every year according to the corn averages upon which it is paid. Suppose therefore, for the present year, that gross sum to be - - - £.660

From this deduct—

1st. Compensation of a lessee, undertaking to collect the tithe composition, and to pay a fixed rent to the tithe-owner - -	£.37 5	
2d. For ecclesiastical dues - - - - - - - -		
3d. For usual tenant's rates and taxes, and tenant's Property Tax Schedule B. - - - - - - - - - -	82 15	
		£.120
Leaving a net annual, or rateable value of - - - - - -		£.540

The Guardians direct me to express a hope that you will proceed without delay to discharge the duty devolving upon you, and that you will not fail to prepare and deliver the Valuation List in accordance with the requirements of the Act.

Should the number of sheets of the Valuation List I have sent you be insufficient, you will be good enough to make application to me for a further supply.

I am, &c.
Thomas Jesse,
Clerk to the Guardians and Committee.

To the Churchwardens and Overseers.

At a Meeting of Delegates from 15 of the 17 Poor Law Unions within the county of Wilts, held on Wednesday, the 3d of December 1862, the following Resolutions, for the guidance of Parish Officers in preparing their Valuation Lists, were unanimously adopted:—

1st. "That this Committee recommends overseers of the poor, in preparing their parochial Valuation Lists, to insert therein as the gross estimated rental, the rental at which the several properties are actually let to the tenant, if the tenant pays the usual taxes, and tithe-commutation rentcharge; but if the landlord pays those charges, then the amount thereof should be deducted from such actual rent, and the amount left after such deduction would be the gross estimated rental.

2d. "That the rateable value should be based on the gross annual value so made out, deducting therefrom the repairs, insurance, and other expenses, if any, necessary to maintain them in a state to command such rent.

3d. "That, in order to attain the best valuation, the overseers be recommended to be guided by the Property Tax returns; and that on their applying for the same, the clerks of the Assessment Committees be desired to furnish them with such returns for each parish.

4th. "That in cases where the rental does not in the opinion of the overseers actually represent the annual value, and in cases where owners occupy their own land, the overseers be recommended to assess the value thereof.

5th. "That the overseers be recommended to fix such rateable value by a reduction for such charges on the following scale:—On cottages at and under 6 *l.* rent, from 10 to 30 per cent.; on houses, factories, mills, &c., from 15 to 25 per cent.; on farm buildings with land, from 5 to 10 per cent.; and on land without buildings, from 1 to 5 per cent.; unless special cause can be shown to the contrary.

6th. "That, as to the tithe rentcharge, the commuted amount (as representing a fair annual value) be adopted; and that to find the gross estimated rental there be deducted from it, the average amount of the rates and taxes, ecclesiastical dues, yearly payable in respect of it—a fair average percentage for the cost of collection, for legal process, and for losses—any payment made to a district church, and the curate's salary, when such a deduction is justified. The average annual cost of the repairs and insurance of the chancel will be the only deduction from the gross estimated rental.

7th. "That a copy of these resolutions signed by the Chairman be printed, advertised, and sent to the different Assessment Committees.

The foregoing resolutions were approved by the Committee of the Alderbury Union, and were forwarded to all the overseers for their guidance in making their Valuation Lists.

Wilts.

Amesbury Union.

Amesbury Union.

The Union Assessment Committee Act, 1862.

At a meeting of delegates from 15 of the 17 Poor Law Unions, within the county of Wilts, held on Wednesday, the 3rd of December 1862, the following Resolutions, for the guidance of Parish Officers in preparing their Valuation Lists, were unanimously adopted:—

1st. "That this Committee recommends overseers of the poor, in preparing their parochial Valuation Lists, to insert therein, as the gross estimated rental, the rental at which the several properties are actually let to the tenant, if the tenant pays the usual taxes and tithe-commutation rentcharge; but if the landlord pays those charges, then the amount thereof should be deducted from such actual rent, and the amount left after such deduction would be the gross estimated rental.

2d. "That the rateable value should be based on the gross annual value so made out, deducting therefrom the repairs, insurance, and other expenses, if any, necessary to maintain them in a state to command such rent.

3d. "That in order to attain the best valuation, the overseers be recommended to be guided by the Property Tax returns; and that on their applying for the same, the clerks of the Assessment Committees be desired to furnish them with such returns for each parish.

4th. "That in cases where the rental does not, in the opinion of the overseers, actually represent the annual value, and in cases where owners occupy their own land, the overseers be recommended to assess the value thereof.

5th. "That the overseers be recommended to fix such rateable value by a reduction for such charges on the following scale:—On cottages at and under 6*l.* rent, from 10 to 30 per cent.; on houses, factories, mills, &c., from 15 to 25 per cent.; on farm buildings with land, from 5 to 10 per cent.; and on land without buildings, from 1 to 5 per cent.; unless special cause can be shown to the contrary.

6th. "That, as to tithe rentcharge, the commuted amount (as representing a fair annual value) be adopted; and that, to find the gross estimated rental, there be deducted from it the average amount of the rates and taxes, ecclesiastical dues, yearly payable in respect of it—a fair average percentage for the cost of collection, for legal process, and for losses—any payment made to a district church, and the curate's salary, when such a deduction is justified.

"The average annual cost of the repairs and insurance of the chancel will be the only deduction from the gross estimated rental.

7th. "That a copy of these resolutions, signed by the Chairman, be printed, advertised, and sent to the different Assessment Committees.

Letter of Instructions to the Overseers of the several Parishes in the Amesbury Union.

Gentlemen, Salisbury, 11 December 1862.

I am directed by the Board of Guardians of this Union to inform you, that acting under the powers of the Union Assessment Committee Act, they have appointed nine of their number a Committee for carrying out the provisions of the Act, which has for its object the rating of all the parishes in the union, upon an uniform principle.

For your information and guidance, I send herewith a copy of the Act, and of the letter addressed to the guardians by the Poor Law Board, explanatory of it, and a copy of certain resolutions passed at a meeting, held at Trowbridge on the 3rd instant, of delegates from 15 out of the 17 Wiltshire Unions; which meeting was held for the purpose of securing, as far as possible, uniformity in the principle and practice of assessing property throughout the county.

I also send you blank forms of the Valuation List, which it is your duty to prepare, and which it is requested that you will have ready for the inspection of the ratepayers in your parish not later than the 23rd instant, at the same time forwarding to me a copy of it for the inspection of the Board of Guardians.

If, however, any special circumstances should exist in your parish which may prevent your sending in the list by the time named, the Committee will grant you such reasonable extension of time as may be necessary; but as, until the Valuation List in all the parishes

of

Wilts.

Amesbury Union.

of the union is completed, the present mode of calculating the common charges (which is believed to be unequal) cannot be altered, the Committee entertain no doubt but that the parish officers in each parish will exert themselves to send in their lists as quickly as possible.

The columns in the Valuation List are the same as the first seven columns in your existing poor-rate, and if, in your parish, the columns headed "Gross Estimated Rental" and "Rateable Value" are accurately set forth in your present rate-book, you will have nothing to do but to copy it; if, however, the sums therein inserted do not fairly represent these amounts, it will be your duty to revise them; and it is recommended that this should be done, in conformity with the resolution passed at the meeting at Trowbridge, in which revision I shall be happy to give you every information and assistance in my power.

All cottages should be inserted, whether let separately or with the farms of which they form a part.

The Valuation List, when completed, is to be signed by the overseers, and to be open to the inspection of the ratepayers for 14 days, after which it must be transmitted to me, as clerk of the Committee.

It is not necessary that I should trouble you with details as to the mode the ratepayers have of appealing against errors and unfairness in the Valuation Lists, as the Act of Parliament and the letter of the Poor Law Board had best be consulted by parties who believe themselves to be aggrieved.

The Committee have the power of allowing such remuneration, for acts done by you in pursuance of their orders, as they think fit and reasonable.

I am, &c.

To the Overseers. *R. M. Wilson.*

Bradford Union.

Bradford Union.

To the Oversers of the Poor of the Parish of Bradford, in the County of Wilts.

Take notice, that the Board of Guardians of the Bradford Union, in the counties of Wilts and Somerset, in which the parish of Bradford aforesaid is comprised, did at their meeting, held on the 21st day of October 1862, in pursuance of "The Union Assessment Committee Act, 1862," appoint an Assessment Committee for the said union, for the purposes of the said Act. Further take notice, that you, the said overseers, are required by the said Act, within three calendar months after the appointment of such Committee, to make a list of all the rateable hereditaments in the said parish, with the annual rateable value thereof respectively, in the form following, namely:

Name of Occupier.	Name of Owner.	Description of Property.	Name or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

Further take notice, that unless you, the said oversers, shall think that the valuation last acted upon in the said parish, in assessing the rate for the relief of the poor, correctly shows the full annual rateable value of all such hereditaments, you are required by the said Act to revise such valuation.

Further take notice, that when such Valuation List shall have been made and signed by you, you are required by the said Act to deposit the same in the place in the said parish in which rate-books are deposited and kept, and forthwith to deliver a copy of the valuation so made and signed by you to the Board of Guardians of the said union.

And further take notice, that you are required by the said Act to give public notice of the deposit of such list on the Sunday next following the deposit thereof, in the same manner as in the case of a poor-rate allowed by the justices, and, at the expiration of 14 days from the time of the notice given of the deposit of such list, transmit the same to the Union Assessment Committee of the said union.

By order of the Union Assessment Committee of the said union.

Dated this 28th day of October 1862.

William Timbrell, Clerk

Wilts.

Calne Union.

Calne Union.

Gentlemen, Calne, 28 January 1863.

I am directed by the Assessment Committee to request you to make out and sign a Valuation List of all the property in your parish within six weeks from this date, which list, under the 17th sec. of the Union Assessment Act, is to be deposited in the parish for inspection by all persons assessed or liable to be assessed, and of which a copy is to be forthwith delivered to the Board of Guardians. Notice must also be given by you of the deposit of this list for inspection on the Sunday next following its deposit, and, at the expiration of 14 days from the time of such notice being given, you are to transmit such list to the Committee.

In making the Valuation List, great care should be taken to set forth accurately the gross estimated rental and the rateable value of all houses, lands, and other property liable to be rated without any exception whatever: the gross estimated rental, as defined by the 15th section of the Act, is understood to mean the rent at which the property may reasonably be computed to let from year to year, the tenant taking upon himself and paying, in addition, all usual tenant's rates and taxes, and the tithe-commutation rent-charge, if any; and the rateable value will be the same amount, less the average annual cost of repairs and insurance, and other expenses, if any, necessary to maintain the property in a state to command such rent.

As respects tithe rentcharge, the same principle will apply: the gross estimated rental will be the amount (having reference to the Corn Law average) which any tenant, who takes upon himself all usual tenant's rates and taxes, &c., ecclesiastical dues, and the risk of losses, and costs in collection, would probably give to the tithe-owner for his rentcharge, minus any curate's salary, which may lawfully be deducted—from which amount, to find the rateable value, deduction must be made in respect of the annual cost of the repairs of the chancel of the church.

I have also been directed by the Committee to forward you a copy of the Property Tax Assessment Schedule A., to guide you in ascertaining the full annual value of all the property in your parish; but should the annual value of any property, as set forth in the Property Tax Assessment, not appear to you to be correct, you are recommended to assess the value thereof.

Books, containing a sufficient number of blank sheets of the Valuation List, may be obtained on application to me.

I am, &c.

Henry S. Heath,

To the Overseers. Clerk to the Committee.

Chippenham Union.

Chippenham Union.

Gentlemen, Chippenham, 12 December 1862.

I beg to inform you that at a meeting of the Committee appointed for carrying into effect the provisions of the above Act, held at the New Hall, Chippenham, on Monday, the 8th instant, the following Resolutions, for the guidance of the Overseers in preparing their Valuation Lists, were adopted, viz:—

No. 1. "That this Committee recommends overseers of the poor, in preparing their parochial Valuation Lists, to insert therein, as the gross estimated rental, the rental at which the several properties are actually let to the tenant, if the tenant pays the usual taxes and tithe-commutation rentcharge; but if the landlord pays those charges, then the amount thereof should be deducted from such actual rent, and the amount left, after such deduction, would be the gross estimated rental.

No. 2. "That the rateable value should be based on the gross annual value so made out, deducting therefrom the repairs, insurance, and other expenses, if any, necessary to maintain them in a state to command such rent.

No. 3. "That in cases where the rental does not, in the opinion of the overseers, actually represent the annual value, and in cases where owners occupy their own land, the overseers be recommended to assess the value thereof.

No. 4. "That the net rateable value to the poor-rate of the several hereditaments be obtained by deducting from the gross estimated rental, for repairs, insurance, &c. 5 *l.* per cent. on land alone; 10 *l.* per cent. on farms having houses and buildings thereon; and 25 *l.* per cent. on houses, mills, and other buildings, unless special cause be shown to the contrary in particular instances.

No. 5. "That the gross estimated rental of the tithe rentcharge be taken according to the annual averages, and that to ascertain the rateable value, the following deductions be made therefrom, viz.: tenant's rates and taxes; costs of collection; ecclesiastical dues and

and fees; repairs of chancel, if necessary; and the curate's salary when such a deduction is justified.

And No. 6. "That the overseers be recommended to prepare their Valuation Lists from the property tax assessments (Schedule A), so far as practicable, and that the clerk be directed to procure from the clerk to the Commissioners of Taxes copies of such assessments, and forward them to the overseers."

I have accordingly obtained extracts from the property tax assessment made for your parish, which I send you herewith, and which you will find of great assistance in preparing your Valuation List in accordance with the recommendations contained in the above resolutions.

The Committee, in pursuance of the power given to them by Section 16 of the Act, have enlarged the time within which the first Valuation List for your parish is to be made, and have fixed the 22d day of January, 1863, for the delivery of such list. I therefore hope you will complete and forward the same to me, without fail, by the day named.

I am, &c.

Jacob Phillips,
Clerk to the Committee.

To the Overseers.

Cricklade and Wootton Bassett Union.

Letfer to the Overseers, dated Wootton Bassett, 23 January 1863.

[*See* similar Letter in Chippenham Union.]

Devizes Union.

Suggestions for Overseers in making their Valuation Lists, under the Union Committee Assessment Act.

As to Houses and Land:—

That when the rent (in the judgment of the parish officers) fairly represents the annual value, and the tenant pays, in addition, all usual tenant's rates and taxes and the tithe-commutation rentcharge, if any; and there are no exceptional circumstances; the parish officers be recommended to adopt the actual rent as the gross estimated rental.

That when the landlord pays all or any part of the usual tenant's rates and taxes, or the tithe-commutation rentcharge, the amount so paid by the landlord be deducted from the rent to obtain the gross rental.

That when the owner is himself the occupier, and also when there are any exceptional circumstances which (in the opinion of the parish officers) prevent the rent from being considered as the fair annual value, the parish officers be advised to fix the gross estimated rental by making such proportionate addition to, or subtraction from, the gross rental in the poor-rate book, as will put the occupier on an equality with the other occupiers of the parish who are charged on the rent.

That to obtain the rateable value the costs of repairs and insurance, and any other expenses necessary to obtain the rent, be deducted from the gross rental; and that such deduction be made according to the following scale, having reference to the state of the property, viz.—

On land only, having no buildings, from 1 to 3 per cent.
„ farms, or land, having houses or buildings, from 3 to 10 per cent.
„ dwelling-houses, from 5 to 25 per cent.
„ cottages, from 10 to 40 per cent.

As to Tithe Commutation Rentcharge:—

That the commuted amount (as representing a fair annual value) be adopted; and that to find the gross estimated rental there be deducted from it the average amount of the rates and taxes and ecclesiastical dues yearly payable in respect of it—a fair average percentage for the costs of collection, for legal process, and for losses—any payment made to a district church,—the curate's salary where such a deduction is justified—and, if

Wilts.

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it be judged necessary, any additional amount which a tenant would require to be allowed, as a profit, on taking the rentcharge under a yearly tenancy.

No allowance should be made in respect of advances by the Governors of Queen Anne's Bounty.

To find the rateable value, the only deduction from the gross estimated rental will be the average annual cost of the repairs and insurance of the chancel.

Malmesbury Union.

Malmesbury Union.

Poor Law Union Office, Malmesbury,
20 October 1862.

Gentlemen,

I am directed by the Board of Guardians of this union to inform you that in accordance with the powers vested in them by the 25 & 26 Vict., cap. 103, entitled "An Act to Amend the Law relating to Parochial Assessments in England," they, on the 11th inst., appointed an Assessment Committee for the purposes of carrying the said Act into effect.

A copy of that statute is herewith sent you, and I am requested to solicit your immediate perusal thereof and attention thereto, that you may become generally aware of the duties you have to perform under it.

I also enclose a form of the Valuation List to be made out by you. It is requested that the list may be deposited for inspection by all persons assessed, or liable to be assessed, within six weeks from the appointment of the said Committee, a copy delivered to the Board of Guardians, and the original list itself returned to the Committee at the expiration of 14 days from the time of notice given by you of the deposit for such inspection, viz., on or before Saturday, the 6th December next. The form of the notice of deposit will be transmitted to you at the proper time.

If you cannot complete the list within the time above mentioned, you must apply to the Committee for an extension of time, stating what you require.

If the number of sheets I send you are not sufficient for your parish, you will be good enough to make application to me for a further supply, stating what number you require.

I am, &c.

To the Overseers. *J. A. Handy*, Clerk.

Poor Law Union Office, Malmesbury,
25th November 1862.

Gentlemen,

At a meeting of the Assessment Committee of the Malmesbury Union, held on Saturday last, the following resolutions were unanimously adopted:

1. "That the column 'Gross Estimated Rental' in the poor-rate assessments of the several parishes in the union shall be brought to correspond with the assessments to the property tax (Schedule A.), on which the duty is charged, and that the overseers be requested to make their Valuation Lists accordingly.

2. "That the rateable value to the poor-rate of the several hereditaments be obtained by deducting from the gross estimated rental for repairs, insurance, &c., 5*l.* per cent. on land; 10*l.* per cent. on farms having houses or buildings thereon; 20*l.* per cent. on houses and buildings only; and 25*l.* per cent. on mills, &c."

I have therefore to request that you will now at once proceed with the completion of the assessment for your parish.

When you have carefully prepared your Valuation List, you must authenticate it by your signatures, at the same time affixing the date as described by the 14th section of the statute. You will thereupon deposit it in the place within your parish in which rate-books are deposited or kept, and give public notice of such deposit on the following Sunday, a form of which notice I herewith enclose you. At the same time you are forthwith to send a copy of the Valuation List to the Board of Guardians, and, at the end of 14 days from the notice, the list itself must be sent to the Committee.

Great care must be taken by you that all hereditaments which may heretofore have been omitted from the rate be now inserted.

Should you experience any difficulty in filling up the column headed "Gross Estimated Rental," I will endeavour to obtain for you such information as you may require, if you will call at my office for thatpurpose.

I am, &c.

To the Overseers. *J. A. Handy.*

Wilts.

Malmesbury Union.

Poor Law Union Office, Malmesbury,
15 April 1863.

Gentlemen,

I BEG to inform you that at the meeting of the Malmesbury Assessment Committee, held on the 9th instant, the Valuation List for your parish was approved and signed, and that such Valuation List is now ready for delivery to you, as directed by Section 23 of the Assessment Committee Act.

I think it right to remind you that by Section 28 of the said statute no rate for the relief of the poor can be allowed unless made according to the annual rateable value thereof appearing in the Valuation List now in force in your parish.

As the provisions of the Small Tenement Act appear to be misunderstood in some parishes in this union, the guardians think it right to give you notice that you will not be justified in allowing the advantages of a composition to owners of small tenements, unless notice shall have been given to you within 14 days after the 25th of March of the desire of such owner to compound.

If you will call at my office, the Valuation List for your parish, as approved, will be delivered to you. At the same time I will thank you to bring with you the last poor-rate made for your parish, in order to enable me to complete a statement which I am about to prepare for the inspection of the guardians and ratepayers of this union.

I am, &c.
J. A. Handy,
Clerk to the Assessment Committee.

To the Overseers.

Poor Law Office, Malmesbury,
11 June 1863.

Gentlemen,

I AM directed by the new Assessment Committee of the Malmesbury Union, appointed at the commencement of the parochial year, to inform you that, with a view to avoid imposing unnecessary labour upon yourselves, it is not their intention to renew the original Valuation List for your parish during the present year. Moreover the Committee fully believe that the correctness of the list will be fairly met for practical purposes by the duty cast upon you by Section 25 of the Act, which requires you, from time to time, to furnish them with a supplemental list, showing the changes, whether in the way of alteration or addition, which have occurred in the rateable property in your parish since the completion of the original list.

The language of the Act is imperative, and renders it obligatory on your parts to furnish such supplemental list, which the Committee request you will complete on or before the 4th July next at latest. For your information and guidance, I may state, that the supplemental list should contain the following particulars:

Rateable property not before assessed.

Any alteration in the rateable value of any property assessed.

Where any division of rateable property previously assessed as one holding has taken place, each such holding should appear in the supplemental list.

The valuation of the tithe rentcharge for the current year must also be ascertained by you, from which you must deduct the following items in order to arrive at the net rateable value for insertion in the supplemental list.

Annual amount of rates and taxes, 5 per cent. for the costs of collection, legal process and losses, a proportionate charge (if any) for ecclesiastical dues and fees, and an average sum for the annual cost of repairing the chancel. In no case, however, can a curate's salary be deducted where such curate acts as the substitute of the minister.

The supplemental list, when made, must be dated and signed by you, and must be deposited for inspection in the place in which your rate-books are usually deposited and kept, and a copy of such list must be forthwith delivered to the Board of Guardians; public notice of the deposit of such list, according to the form herewith sent, must be given on the church doors on the Sunday next following the deposit of such list, and, at the end of 14 days from the time of the notice of the deposit of such list, you must transmit the same to the Committee.

I shall be happy to furnish you with an additional supply of forms for making your supplemental list, should you require them, or to render you any further information in my power.

I am, &c.
J. A. Handy,
Clerk to the Assessment Committee.

To the Overseers of the Poor.

Wilts.

Marlborough Union.

Marlborough Union.

At the first meeting of the Assessment Committee of the Marlborough Union, held at the Board Room of the Union on Wednesday, 17th day of December 1862: the resolutions adopted at the meeting of delegates from 15 of the 17 Poor Law Unions within the county of Wilts, at the meeting held at Trowbridge on the 3d instant, and also the resolutions of the Devizes Board of Guardians, at their meeting on the 1st instant, were respectively read:—

"It was moved and resolved unanimously, that the resolutions of the delegates be adopted as the basis for the proceedings of this Committee, and for the mode in which the overseers are to make out their valuations and particulars.

"The clerk is directed to issue an order to the overseers of the several parishes to make out lists of the rateable hereditaments in their respective parishes in the form set out in the Schedule to the Union Assessment Committee Act, 1862, and to transmit with the order a copy of the resolutions of the deputies adopted by this Committee."

The Union Assessment Committee Act, 1862.

At a Meeting of Delegates from 15 of the 17 Poor Law Unions within the county of Wilts, held on Wednesday, the 3d of December 1862: the following Resolutions for the guidance of Parish Officers, in preparing their Valuation Lists, were unanimously adopted:—

1st. "That this Committee recommends overseers of the poor, in preparing their parochial Valuation Lists, to insert therein, as the gross estimated rental, the rental at which the several properties are actually let to the tenant, if the tenant pays the usual taxes and tithe-commutation rentcharge; but if the landlord pays those charges, then the amount thereof should be deducted from such actual rent, and the amount left after such deduction would be the gross estimated rental.

2d. "That the rateable value should be based on the gross annual value so made out, deducting therefrom the repairs, insurance, and other expenses, if any, necessary to maintain them in a state to command such rent.

3d. "That, in order to attain the best valuation, the overseers be recommended to be guided by the Property Tax returns; and that on their applying for the same the clerks of the Assessment Committees be desired to furnish them with such returns for each parish.

4th. "That in cases where the rental does not in the opinion of the overseers actually represent the annual value, and in cases where owners occupy their own land, the overseers be recommended to assess the value thereof.

5th. "That the overseers be recommended to fix such rateable value by a reduction for such charges on the following scale:—On cottages at and under 6 *l.* rent, from 10 to 30 per cent.; on houses, factories, mills, &c., from 15 to 25 per cent.; on farm buildings, with land, from 5 to 10 per cent.; and on land, without buildings, from 1 to 5 per cent.; unless special cause can be shown to the contrary.

6th. "That, as to tithe-rentcharge, the commuted amount (as respresenting a fair annual value) be adopted; and that to find the gross estimated rental there be deducted from it the average amount of the rates and taxes, ecclesiastical dues, yearly payable in respect of it—a fair average percentage for the cost of collection, for legal process, and for losses—any payment made to a district church, and the curate's salary, when such a deduction is justified. The average annual cost of the repairs and insurance of the chancel will be the only deduction from the gross estimated rental.

7th. "That a copy of these resolutions, signed by the Chairman, be printed, advertised, and sent to the different Assessment Committees.

Melksham Union.

Melksham Union.

Copy of Instructions to Overseers.

At the meeting of the Assessment Committee held on the 12th December last, the overseers of each parish applied for an extension of the time allowed for preparing Valuation Lists, and also for a copy of the Property Tax assessment, so far as it relates to schedule A, for each parish; and likewise for further instructions, especially in reference to the scale of allowances to be made for repairs, &c., by way of deduction from the gross estimated rental of each description of property liable to be assessed.

The

Wilts,
Melksham Union.

The said overseers were then recommended to adopt the following scale of deductions in order to fix the rateable value of property:—

1. On tenements under 4 *l.*, one-third.
2. On tenements at 4 *l.* and under 6 *l.*, one-fourth.
3. On dwelling-houses above 6 *l.*, from one-sixth to one-fourth.
4. On mills, factories, and breweries, from one-fourth to one-third.
5. On lands without buildings, from 1 to 3 per cent.
6. On farms, from 5 to 7½ per cent.
7. That as to tithe rentcharge the commuted amount according to the averages be adopted, and that to find the rateable value there be deducted from it the average amount of the rates and taxes, ecclesiastical dues yearly payable in respect of it; a fair average per centage for the cost of collection, for legal process and for losses; any payment made to a district church; the curate's salary when such a deduction is justified, and the average annual cost of the repairs and insurances of the chancel.

Mere Union.

Mere Union.

To the Overseers of the Poor.

Sirs, Mere Union, 1863.

I am directed by the Assessment Committee appointed by the Guardians of the Union, pursuant to the "Union Assessment Committee Act, 1862," to communicate to you the following suggestions for your guidance in discharging the important duties imposed upon you by that measure.

The intention of the Act is obviously to provide a ready and inexpensive method for levying parochial assessments upon one fair and equal standard. Some parishes may be rated altogether on too high and others on too low a scale. Individual grievances also probably exist. To obtain a correct and uniform assessment, both for parishes generally and for occupiers individually, is a result much to be wished; and will, without doubt, receive your hearty co-operation.

Your duty as overseers appears to be as follows:—

In case the parishioners in vestry have not appointed a place for the deposit of the parish rate books, a vestry should be immediately called for that purpose; and also for appointing some person or persons to have the custody of them.

You are required to make out, within three calendar months from this date, a Valuation List of all the rateable property in the parish according to the form sent herewith. This list must be signed by you, and deposited in the place in which the rate books are directed to be kept.

A copy of the Valuation List must, at the same time, be delivered to me as clerk of the board of guardians; and public notice of the deposit of the Valuation List must be given on the Sunday following such deposit, in like manner as in the case of a poor rate allowed by the justices.

All persons assessed, or liable to be assessed, have the right of inspecting and demanding and taking copies of, or extracts from, the Valuation List, without the payment of any fee.

You are required to transmit the Valuation List to the Committee at the expiration of 14 days after giving notice of its deposit, and you have the right in common with other ratepayers of inspecting and taking copies from the Valuation Lists of any of the other parishes within the union after they have been transmitted to the Committee. The object of this provision is to give you an opportunity of ascertaining if the Valuation Lists of the other parishes are made out on a scale uniform with your own.

If you think that your parish is aggrieved by the Valuation List of any other parish, you can, within 28 days after notice of the deposit as aforesaid, give the Committee and the overseers of that parish notice in writing of your objection, setting out the grounds thereof. If the ground of objection is unfairness or incorrectness in the valuation of any property for which any particular person is liable to be rated, or the omission of such property from the Valuation List, it is requisite that you should also give notice in writing of the objection and of the grounds thereof to such other person.

The first Valuation List to be prepared by you will be taken from the last rate-book, if you are satisfied that it correctly shows the full annual rateable value of the property within

Wilts.
Mere Union.

within the parish, but if not, you will revise and correct such valuation before you sign or deposit it.

If the Committee are dissatisfied with the Valuation List deposited by you they may with the consent of the guardians, direct a valuation of the parish to be made by a professional surveyor; and, if such valuation shall exceed by one-sixth the valuation delivered to the Committee by you in the Valuation List, the expenses of the new valuation will have to be paid by your parish.

There is nothing in the present Act to alter or interfere with the law previously existing, which defines the net annual value of the property rated to be the rent at which the same might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes, and tithe-commutation rentcharge, if any, and deducting therefrom the probable annual value of the repairs, insurance, and other expenses, if any, necessary to maintain them in a state to command such rent.

The gross estimated rental to be entered in the schedule will be the estimated rent, free of the usual tenant's rates and taxes, and tithe-commutation rent charge.

The Committee will hold meetings for hearing objections to the Valuation Lists, and will give notice of every such meeting 28 days before it is held, which notice must be published by you on the Sunday next after its receipt in the manner already pointed out.

If the Committee make any alteration in the Valuation List, it will be again deposited for inspection. Notice will be given of such deposit, and the Committee will appoint a day, not less than seven nor more than fourteen days from the re-deposit, for hearing objections to the list as allowed by them.

Ratepayers have still the power of appeal against a rate to the Special or Quarter Sessions, and if any rate should be annulled hereafter on appeal, the Committee are required to alter the Valuation List in conformity with the decision of the session.

If you should consider that your parish is aggrieved by the Valuation List of any other parish in the union, as approved by the Committee, you may, with the consent of the vestry, appeal against such list to the Quarter Session, but as the proceedings in such a case would be somewhat intricate, they should not be entered upon without competent legal advice.

When your Valuation List has been approved by the Committee it will be delivered to you, and you must take care it is preserved in the place where the rate books are kept.

After the Valuation List has been approved and delivered to you, every poor rate, and every rate required to be based on the poor rate, must be laid upon the annual rateable value of the property as it appears in such List.

In case of subsequent alteration in the annual value of any property, either by increase or diminution, alteration of buildings or otherwise, you are required to prepare a supplemental Valuation List of such property, which will have to be dealt with in the manner before pointed out respecting the annual Valuation List. Owners of tenements can compound for rates as heretofore.

The Committee may order the production of all parish books, plans, and papers for their guidance, and they are empowered to allow compensation for any returns, copies, or extracts, or any valuation or Valuation List, or other act, matter, or thing made or done in pursuance of their order, and such expenses connected therewith as to them may seem just.

Disobedience to the orders of the Committee renders the offender liable to a penalty of 20 *l.*

All notices or statements for the Committee may be left at my office or sent by post, addressed to the Committee there, or they may be delivered personally to me at my residence.

The foregoing remarks are intended as a concise explanation of those sections of the Act which are confined chiefly to the duties of overseers; but they necessarily convey very imperfectly the minute details of every step required to be taken by you. It will, however, devolve upon me, as Clerk to the Committee, to give you, as often as occasion may require, such direct assistance in the matter as lays in my power.

I have, &c.
H. Snook, Clerk.

PEWSEY UNION.

To the Overseers of the Poor.

Sirs, Pewsey Union, 17 November 1862.

I AM directed by the Assessment Committee appointed by the Guardians of the Pewsey Union, pursuant to "The Union Assessment Committee Act, 1862," to communicate to you the following suggestions for your guidance in discharging the important duties imposed upon you by that measure.

The intention of the Act is obviously to provide a ready and inexpensive method for levying parochial assessments upon one fair and equal standard. Some parishes may be rated altogether on too high, and others on too low a scale. Individual grievances also probably exist. To obtain a correct and uniform assessment, both for parishes generally and for occupiers individually, is a result much to be wished, and will, without doubt, receive your hearty co-operation.

Your duty as Overseers appears to be as follows:—

In case the parishioners in vestry have not appointed a place for the deposit of the parish rate-books, a vestry should be immediately called for that purpose, and also for appointing some person or persons to have the custody of them.

You are required to make out, within three calendar months from this date, a Valuation List of all the rateable property in the parish according to the form sent herewith. This list must be signed by you, and deposited in the place in which the rate-books are directed to be kept.

A copy of the Valuation List must, at the same time, be delivered to me as clerk of the Board of Guardians; and public notice of the deposit of the Valuation List must be given on the Sunday following such deposit, in like manner as in the case of a poor rate allowed by the justices.

All persons assessed, or liable to be assessed, have the right of inspecting and demanding and taking copies of, or extracts from, the Valuation List, without the payment of any fee.

You are required to transmit the Valuation List to the Committee at the expiration of 14 days after giving notice of its deposit, and you have the right in common with other ratepayers of inspecting and taking copies from the Valuation Lists of any of the other parishes within the union after they have been transmitted to the Committee. The object of this provision is to give you an opportunity of ascertaining if the Valuation Lists of the other parishes are made out on a scale uniform with your own.

If you think that your parish is aggrieved by the Valuation List of any other parish, you can, within 28 days after notice of the deposit as aforesaid, give the Committee and the overseers of that parish notice in writing of your objection, setting out the grounds thereof. If the ground of objection is unfairness or incorrectness in the valuation of any property for which any particular person is liable to be rated, or the omission of such property from the Valuation List, it is requisite that you should also give notice in writing of the objection and of the grounds thereof to such other person.

The first Valuation List to be prepared by you will be taken from the last rate-book, if you are satisfied that it correctly shows the full annual rateable value of the property within the parish, but if not, you will revise and correct such valuation before you sign or deposit it.

If the Committee are dissatisfied with the Valuation List deposited by you, they may, with the consent of the Guardians, direct a valuation of the parish to be made by a professional surveyor, and if such valuation shall exceed by one-sixth the valuation delivered to the Committee by you in the Valuation List, the expenses of the new valuation will have to be paid by your parish.

There is nothing in the present Act to alter or interfere with the law previously existing, which defines the net annual value of the property rated to be the rent at which the same might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes, and tithe commutation rent-charge, if any, and deducting therefrom the probable annual value of the repairs, insurance, and other expenses (if any), necessary to maintain them in a state to command such rent.

The gross estimated rental to be entered in the schedule will be the estimated rent, free of the usual tenant's rates and taxes, and tithe-commutation rentcharge.

The Committee will hold meetings for hearing objections to the Valuation Lists, and will give notice of every such meeting 28 days before it is held, which notice must be published by you on the Sunday next after its receipt, in the manner already pointed out.

If the Committee make any alteration in the Valuation List, it will be again deposited for inspection. Notice will be given of such deposit, and the Committee will appoint a day, not less than seven nor more than fourteen days from the re-deposit, for hearing objections to the list as allowed by them.

Ratepayers have still the power of appeal against a rate to the special or quarter sessions, and if any rate should be annulled hereafter on appeal, the Committee are required to alter the Valuation List in conformity with the decision of the session.

If you should consider that your parish is aggrieved by the Valuation List of any other parish in the union, as approved by the Committee, you may, with the consent of the vestry,

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vestry, appeal against such list to the quarter session, but as the proceedings in such a case would be somewhat intricate, they should not be entered upon without competent legal advice.

When your Valuation List has been approved by the Committee it will be delivered to you, and you must take care it is preserved in the place where the rate-books are kept.

After the Valuation List has been approved and delivered to you, every poor rate, and every rate required to be based on the poor rate, must be laid upon the annual rateable value of the property as it appears in such List.

In case of subsequent alteration in the annual value of any property, either by increase or diminution, alteration of buildings or otherwise, you are required to prepare a supplemental Valuation List of such property, which will have to be dealt with in the manner before pointed out respecting the annual Valuation List. Owners of tenements can compound for rates as heretofore.

The Committee may order the production of all parish books, plans, and papers for their guidance, and they are empowered to allow compensation for any returns, copies, or extracts, or any valuation or Valuation List, or other act, matter, or thing made or done in pursuance of their order, and such expenses connected therewith as to them may seem just.

Disobedience to the orders of the Committee renders the offender liable to a penalty of 20 *l.*

All notices or statements for the Committee may be left at my office or sent by post, addressed to the Committee there, or they may be delivered personally to me at my residence.

The foregoing remarks are intended as a concise explanation of those sections of the Act which are confined chiefly to the duties of overseers; but they necessarily convey very imperfectly the minute details of every step required to be taken by you. It will, however, devolve upon me, as Clerk to the Committee, to give you, as often as occasion may require, such direct assistance in the matter as lays in my power.

I have, &c.
Step. B. Dixon, Clerk.

At a Meeting of Delegates from fifteen of the seventeen Poor Law Unions within the County of Wilts, held on Wednesday, the 3rd of December, 1862, the following Resolutions for the guidance of parish officers, in preparing their Valuation Lists, were unanimously adopted:—

"That this Committee recommends overseers of the poor, in preparing their Parochial Valuation Lists, to insert therein, as the gross estimated rental, the rental at which the several properties are actually let to the tenant, if the tenant pays the usual taxes and tithe commutation rentcharge; but if the landlord pays those charges, then the amount thereof should be deducted from such actual rent, and the amount left after such deduction would be the gross estimated rental."

"That the rateable value should be based on the gross annual value so made out, deducting therefrom the repairs, insurance, and other expenses (if any), necessary to maintain them in a state to command such rent."

"That in cases where the rental does not, in the opinion of the overseers, actually represent the annual value, and in cases where owners occupy their own land, the overseers be recommended to assess the value thereof."

"That the overseers be recommended to fix such rateable value by a reduction for such charges on the following scale:—On cottages at and under 6 *l.* rent, from 10 to 30 per cent.; on houses, factories, mills, &c., from 15 to 25 per cent.; on farm buildings with land, from 5 to 10 per cent.; and on land without buildings, from 1 to 5 per cent.; unless special cause can be shown to the contrary."

"That as to tithe rentcharge, the commuted amount (as representing a fair annual value) be adopted; and that to find the gross estimated rental there be deducted from it, the average amount of the rates and taxes, ecclesiastical dues, yearly payable in respect of it—a fair average per-centage for the cost of collection, for legal process, and for losses—any payment made to a district church, and the curate's salary, when such a deduction is justified."

"The average annual cost of the repairs, and insurance of the chancel, will be the only deduction from the gross estimated rental."

"That a copy of these Resolutions, signed by the Chairman, be printed, advertised, and sent to the different Assessment Committees."

Wilts.

Warminster Union.

Warminster Union.

Sirs, Warminster, 15 December 1862.

I am directed by the Warminster Union Assessment Committee to forward to you the following resolutions, which were unanimously agreed to at their meeting held this day:—

"That the Committee recommends overseers of the poor, in preparing their parochial Valuation Lists, to insert therein, as the gross estimated rental, the fair and reasonable rental at which the several properties might reasonably be expected to let to a tenant from year to year, the tenant paying the usual tenant's rates and taxes, and tithe commutation rentcharge (if any); but if the landlord pays those charges, or either of them, then the amount thereof should be deducted from such actual rent, and the amount left after such deduction would be the gross estimated rental."

"That the Clerk be directed to furnish the overseers, upon application by them, with a copy of the property tax return for their parish for their guidance."

"That the rateable value should be based on the gross annual value so made out, deducting therefrom the probable average annual cost of the repairs, insurance, and other expenses, if necessary, to maintain them in a state to command such rent, which deductions the Committee recommends to be made on the following scale:—On cottages at and under 6*l.* rent, from 10 to 30 per cent.; on houses, factories, mills, &c., from 15 to 25 per cent.; on land with farm buildings, from 5 to 10 per cent.; on land without buildings, from 1 to 5 per cent; unless special cause be shown to the contrary."

"That in valuing the tithe rentcharge, the overseers be recommended to take the commutation rentcharge at its annual value for the current year as the basis of the gross rental from which is to be deducted the usual tenant's rates and taxes, and a fair allowance for expenses of collection, probable repairs of chancel, ecclesiastical dues, and other legal deductions."

The Committee trusts that the above resolutions will enable you to prepare your Valuation Lists without any further delay.

You will, therefore, make out a Valuation List, and having duly headed, dated and signed the same, deposit it in the place in your parish in which rate-books are deposited or kept, by the 17th January next.

Public notice of the deposit of such list is to be given (in the same manner as publishing a poor rate) on the following Sunday.

A copy of such list is then to be forthwith delivered to the Board of Guardians.

On the expiration of 14 days after such deposit, the original Valuation List must be transmitted to the Committee on the 2nd February next, such day being an extension of the time for the delivery thereof.

If the Valuation List of your parish cannot be completed by the above day, application should be made to the Committee for a further extension of time necessary for its completion.

By Order of the Committee.

To the Overseers. *J. Merrick*, Clerk.

Wilton Union.

Wilton Union.

Gentlemen, Wilton, November, 1862.

I am directed by the Assessment Committee, appointed by the guardians of the Wilton Union on the 16th October last, pursuant to the Union Assessment Committee Act, 1862, to send you herewith a copy of that Act, and to request your immediate and attentive perusal of it, to enable you to become acquainted with the duties you have to perform under it.

I also enclose a form of the Valuation List, to be made up by you. This list must be deposited for inspection, by all persons assessed, or liable to be assessed, as directed by the 17th section of the statute, within three months from the date of the appointment of the said Committee, a copy delivered to the Board of Guardians, and the original list itself returned to the Committee at the expiration of 14 days from the time of notice given by you of the deposit for such inspection. The form of that notice will also be transmitted at the proper time.

If you cannot complete the list within the period above-mentioned, you must apply to the Committee for an extension of time, stating what you require, but the Committee will meet again on the 8th January next, to receive the list, and it will be very convenient if you can complete and deliver it to me on or before that day.

I am further instructed to state that, until these Valuation Lists are completed, the contribution of your parish to the common fund of the Union will continue to be regulated by the County Rate Assessment, and as that assessment is felt to be unequal and unjust, it is deemed expedient to bring the new Valuation Lists into use at Lady-day next, if possible.

To prevent disputes, appeals, and unnecessary expense hereafter, I am to remind you that great care should be exercised in accurately setting forth in the Valuation List, the

Wilts.

Wilton Union.

gross estimated rental, and rateable value, of every holding in your parish, without any exception whatever as to houses, lands, or other property, liable to be rated.

All tenements, occupied by the poor, which may heretofore have been omitted from the rate, must now be inserted.

The following examples, given by Mr. Lumley, Assistant Secretary to the Poor Law Board, will greatly aid you in doing this, viz :—

If a tenant pays in rent	£. 75
In rates, taxes, and commutation tithe rent	10
For repairs	5
And for insurance	1
The gross estimated rental will be	£. 91

If from this sum of 91 *l.*, the several sums of 10 *l.*, 5 *l.*, and 1 *l.*, be deducted, the result will be 75 *l.*, the net annual value, being the sum which in this case is paid to the landlord by his tenant, and which you will insert as "rateable value."

Again,—Suppose (the landlord covenanting to pay for repairs 5 *l.* and insurance 1 *l.*,) the tenant pays in rent	£. 81
In rates, taxes, and tithes	10
Making the gross rental	£. 91
In like manner the taxes, the repairs, and the insurance, are to be deducted	16
And the net annual rateable value, will be	£. 75

Lastly,—Suppose the tenant to pay 91 *l.* as gross rent, paying no other charge whatever, and the landlord pays rates and tithes 10 *l.*, repairs 5 *l.*, and insurance 1 *l.*, the net annual value to the latter will be 75 *l.*

The gross estimated rental for the tithe rentcharge will be the full amount of the commutation itself, varying every year according to the corn averages upon which it is paid. Suppose, therefore, for the present year, that gross sum to be - £. 660

From this deduct,

1st. Compensation of a lessee, undertaking to collect the tithe composition, and to pay a fixed rent to the tithe owner	37 5	
2d. For ecclesiastical dues 3d. For usual tenant's rates and taxes, and tenant's property tax Schedule B.	82 15	
		£.120
Leaving a net annual, or rateable value, of		£. 540

Expenses will necessarily be incurred in making and completing these Valuation Lists, and the Committee are empowered to allow such remuneration for any returns, copies, or extracts, or any valuation, or valuation list or other Act, matter, or thing to be made or done in pursuance of their order, and such expenses connected therewith as to the Committee in each case seems just.

As soon, therefore, as you receive the forms, hereinbefore referred to, I would suggest that you call a meeting of the officers of your parish, and proceed to prepare the list, as directed by section 14 of the Act, to be afterwards dealt with as directed by the 17th and subsequent sections.

If the number of sheets I send are not sufficient for your parish, you will be good enough to make application to me for a further supply, stating what number you require.

I remain, &c.,

Thomas Thring,
Clerk to the Committee.

To the Overseers of the Poor.

N.B.—Copies of the "Union Assessment Committee Act, 1862," were also sent to the Overseers.

Wilts.

Wilton Union.

THE Union Assessment Committee Act, 1862.

At a Meeting of Delegates from 15 of the 17 Poor Law Unions within the County of Wilts, held on Wednesday, the 3d of December, 1862, the following Resolutions for the guidance of parish officers, in preparing their Valuation Lists, were unanimously adopted:—

1st. "That this Committee recommends overseers of the poor, in preparing their parochial Valuation Lists, to insert therein, as the gross estimated rental, the rental at which the several properties are actually let to the tenant, if the tenant pays the usual taxes and tithe commutation rentcharge; but if the landlord pays those charges, then the amount thereof should be deducted from such actual rent, and the amount left after such deduction would be the gross estimated rental."

2d. "That the rateable value should be based on the gross annual value so made out, deducting therefrom the repairs, insurance, and other expenses (if any,) necessary to maintain them in a state to command such rent."

3d. "That in order to attain the best valuation, the overseers be recommended to be guided by the property tax returns; and that on their applying for the same, the clerks of the Assessment Committees be desired to furnish them with such returns for each parish."

4th. "That in cases where the rental does not in the opinion of the overseers actually represent the annual value, and in cases where owners occupy their own land, the overseers be recommended to assess the value thereof."

5th. "That the overseers be recommended to fix such rateable value by a deduction for such charges on the following scale:" "On cottages at and under six pounds rent, from 10 to 30 per cent.; on houses, factories, mills, &c., from 15 to 25 per cent.; on farm buildings with land, from 5 to 10 per cent.; and on land without buildings, from 1 to 5 per cent.; unless special cause can be shown to the contrary."

6th. "That, as to tithe rentcharge, the commuted amount (as representing a fair annual value) be adopted; and that to find the gross estimated rental there be deducted from it, the average amount of the rates and taxes, ecclesiastical dues, yearly payable in respect of it—a fair average per-centage for the cost of collection, for legal process and for losses—any payment made to a district church, and the curate's salary, when such a deduction is justified. The average annual cost of the repairs, and insurance of the chancel will be the only deduction from the gross estimated rental."

7. "That a copy of these resolutions signed by the Chairman be printed, advertised, and sent to the different Assessment Committees."

COUNTY OF WORCESTER.

Worcester.

Bromsgrove Union.

BROMSGROVE UNION.

Gentlemen, Bromsgrove, 30 October 1862.

THE Union Assessment Committee, with a view to secure the adoption of an uniform principle in the preparation of the Valuation Lists, direct me to recommend you to pursue the following course:—

To take the latest poor rate as your guide.

To copy the required particulars into the first five columns of the Valuation List, revising them and correcting them where necessary.

Then, to enter in the column for the "Gross Estimated Rental" the ordinary rack-rent of the several properties estimated, on the assumption that the tenant pays the rates and taxes, and tithe rentcharge, but not the repairs and insurance, which two last items being deducted from the gross estimated rental (or annual value) will give the rateable value as it appears in the rate-book; but if you do not consider that amount as it now stands to be correct, you will be good enough to revise the estimate and enter in this column the amount which after such revision may appear to you to be a true and just estimate of the full annual rateable value of all the rateable property in the parish.

It is often convenient in practice, though not a correct course of proceeding, to make a deduction by one uniform rate from all property of a particular character in a parish for repairs and insurance, and to make an allowance for the probable expenses of collecting the rents of cottage property. I am not authorised to make any suggestion on these points, but beg respectfully to suggest you should keep in mind that the rateable annual value of all property should (as nearly as can be ascertained) be the sum which ultimately finds its way into the pockets of the owners.

As the Committee are desirous of progressing with their labours with all possible dispatch, I am directed to request you will inform them at your early convenience,

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whether you will undertake to revise the existing poor rate of your parish, and make such alterations therein as in your judgment may be necessary to render the Valuation List a correct return of all the rateable property therein, and if you do not object to do this, will you kindly name a day when the Committee may calculate upon being furnished with your Valuation List after you receive the necessary forms.

As soon as the forms of Valuation List are printed, I will forward a supply of sheets for your use, also forms of notice of deposit of Valuation List for the church door, also a copy of the circular letter of the Poor Law Board on the subject of the Union Assessment Committee Act.

I am, &c.,
Thomas Day.

The Overseers of the several Parishes
comprising the Bromsgrove Union.

Gentlemen, Bromsgrove, 27 December 1862.

It having been represented to the Union Assessment Committee that you will be unable to make the Valuation List for your parish as required by the Act before the 30th instant, they have made an order for enlarging the time for making such Valuation List to the first Monday in the month of March next, and I am directed to transmit to you a formal order to that effect.

I take this opportunity of calling your attention to that part of my letter of 30th October last, with reference to the preparation of the Valuation Lists, and I am authorised by the Assessment Committee to communicate to you their opinion on the general rate of deductions which ought to be made from the gross estimated rental for repairs, insurance, &c, viz. :—

Five per cent. off land without any buildings thereon.

Seven-and-a-half per cent. in respect of farms and land not less than 5 acres, with buildings occupied therewith.

Fifteen per cent. in respect of houses, gardens, and buildings, above the annual value of 6 *l.*

Twenty-five per cent. off cottages at and under 6 *l.*

And in those cases where land and buildings are separately assessed, 5 per cent. off land and 15 per cent. off buildings.

Although the Committee have extended the time for making the Valuation List to the first Monday in March, they wish it to be understood that they will be glad to receive such List as much earlier as possible.

I have been in communication with the Poor Law Board on the subject of the expense of preparing the Valuation Lists, and they say that the assistant-overseers ought to give their assistance in making out the Valuation Lists under the supervision of the overseers; the additional labour thus cast upon the assistant-overseers may be something considerable, and if so, the Board think that their salaries may properly be increased by the vestry, to compensate them for such extra services.

I am &c.,
Thomas Day.

To the Overseers of the several Parishes
comprising the Bromsgrove Union.

At a meeting of delegates from the different unions assembled at the Shire-hall, Worcester, on Monday, the 26th day of January, 1863, to consider the best mode of arriving at a uniform system of assessing the various parishes of the county, the following resolutions were agreed to and recommended for general adoption :—

1st. "That the gross estimated rental of lands and houses is to be taken at such an amount as may be reasonably expected by way of rack rent from a yearly tenant, such tenant undertaking to pay the usual tenant's rates and taxes, and tithe-commutation rentcharge, and that, therefore, existing rents or property-tax returns, ought to be considered only so far as they may be useful as guides for arriving at the full actual annual value."

2d. "That where, in consideration of the rent thus reserved, the landlord shall have agreed to pay the tenant's rates and taxes, or shall have let his land as tithe-free, although it is in fact subject to a tithe-commutation rentcharge, and the owner of such rentcharges is separately rated for the same, the amount of such rates and taxes, or tithe rentcharges, ought to be deducted from the rent so reserved in order to arrive at the gross estimated rental, but where the land in respect for which such rent has been reserved is actually tithe free, or the tithe owner is not separately rated, no similar or equivalent deduction ought to be made."

3d. "That the rateable value of lands and houses is to be ascertained by deducting from

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from the gross estimated rental the probable annual average cost of repairs, insurance, and other expenses (if any) necessary to maintain them in a state to command such rent. For this object it is desirable that the said deductions be made with uniformity throughout the county, and the following scale is therefore recommended to the committee."

The following were agreed to as the scale to be appended to the third resolution:—

For lands without buildings, 2½ per cent.

For lands with farm buildings, 7½ per cent.

For houses and other buildings, except cottages, mills, and manufactories, 15 per cent.

For cottages, 20 per cent.

4th. "That in the case of tithe rentcharges the gross estimated rental should be the amount of commutation for the last preceding year; and the rateable value should be ascertained by deducting from the gross rental all tenant's rates and taxes, including tenant's property-tax and an allowance of 10 per cent. for collecting, legal expenses, and losses by default of payment; and also the amount of all tenths and all other ecclesiastical dues and payments, and of insurance and repairs of any chancel to which such rentcharge may be liable, and also all payments in respect of district churches, and of assistant curates, whose services are required in addition to and not in substitution for those of the incumbent."

5th. "That the assessment of mills and manufactories, railways, canals, collieries, brickyards, and other property not particularly noticed in the foregoing resolutions, must be left to the discretion and judgment of the several Assessment Committees."

Gentlemen, Bromsgrove, 4 February 1863.

I AM directed by the Union Assessment Committee to inform you that they have agreed to adopt the resolution herewith transmitted, with one exception, namely, to allow 5 per cent. only * instead of 10 per cent. for collecting, &c., tithe rentcharge.

Referring to the second resolution, please bear in mind, that where the owners of cottages pay the rates, the amount must be deducted from the reserved rent to arrive at the gross estimated rental.

As regards the assessment of property referred to in the fifth resolution, you will, of course, exercise your discretion.

I am, &c.,

Thomas Day.

To the Overseers of the several Parishes comprising the Bromsgrove Union.

Droitwich Union.

DROITWICH UNION.

To the Overseers of the Poor.

I HEREBY give you notice, that the Board of Guardians of the Droitwich Union, in the county of Worcester, in which the parish of is comprised, did at their meeting, held on the 5th day of November 1862, appoint an Assessment Committee for the said Union, for the purposes of the said Act.

In notifying the appointment of the Committee as above, I am also directed by the Committee to call the attention of the overseers of the poor of the several parishes, that they are required, within three calendar months, to make a list of all the rateable hereditaments of their parish, with the annual value thereof respectively, and that the gross estimated rental, for the purposes of the Act, shall be the rent at which the hereditament might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes, and tithe-commutation rentcharge (if any).

The Committee also recommend, that in making the usual deductions from the gross estimated rental, for necessary repairs and insurance, and other expenses, each parish shall deduct 15 per cent. in respect of houses, occupied with land not exceeding five acres, and 7½ per cent., in respect of buildings and land occupied therewith, where the land exceeds five acres.

The Committee also deem it advisable to state, that they will expect that the column for "Estimated Extent," as well as the others, will be filled up with as much accuracy as possible; and also that the occupiers of property will, in all cases, be assessed, even though their landlords may have agreed to pay the parochial rates, except those in respect of cottages, the rates whereof are compounded for.

It is quite evident, from the long period of time allowed to the overseers to make the required valuation, that a mere transcript of the existing rate-books will not meet the end in view, except in cases in which the overseers are satisfied as to the justice of the present valuation, as the legislature contemplated a full, fair, and *bonâ fide* return of the annual value of each property in the several parishes.

The

* In the case of tithe rentcharges, the Assessment Committee subsequently resolved that the basis of the Assessment should be the value for the current year instead of the preceding year, which makes a difference in favour of the tithe owner of about 2½ per cent.

Worcester.
Droitwich Union.

The Committee also deem it necessary to warn the overseers, that if any Valuation List shall not be thought by the Committee a uniform and correct valuation, the Committee may direct that it shall be revised in whole or in part, or the Committee, with the consent of the Board of Guardians, may appoint a person to value the parish, and if the valuation made by the direction of the Committee shall exceed by one-sixth the amount of that delivered to them by the overseers, the cost of such valuation, so ordered, will be charged upon the poor rates of such parish; and the Committee would also caution overseers, that under the provisions of "The Union Assessment Committee Act, 1862," above referred to, the right of appeal is not confined to ratepayers within each parish, but may be exercised by one parish against another.

If the overseers meet with any difficulties in carrying out the provisions of the Act, they are recommended to apply to the clerk of the Assessment Committee, who will render every assistance, and if deemed necessary will summon the Committee together.

When the Valuation List is ready it must be signed by the overseers, and deposited by them in the place in the parish where the rate-books are usually deposited or kept, and a copy thereof must also be forthwith delivered to the Board of Guardians. The overseers are required to give public notice of the deposit of such list, and all persons assessed or liable to be assessed have the right to inspect, and to demand, and take copies or extracts. At the expiration of 14 days from the time of the notice given of the deposit of the Valuation List, the overseers must transmit the same to the Committee.

Persons who consider themselves aggrieved by the Valuation List may appeal to the Committee, within 28 days after the giving of the before-mentioned notice of deposit.

The overseers must bear in mind, that the Valuation Lists will have to be delivered to the Board of Guardians by the 5th of February next, and to this Committee by the 23rd of same month; but the Committee wish the overseers to understand that they will be glad to receive such lists as much earlier as possible.

I remain, &c.,
Henry Bearcroft,
Clerk to the Assessment Committee.

Droitwich Union House,
12 November 1862.

Sirs,

Droitwich, 29 January 1863.

On the 12th of November last, by direction of the Assessment Committee of the Droitwich Union, a circular letter was addressed to the overseers of the poor of each parish in the Droitwich Union, with reference to "The Union Assessment Committee Act, 1862."

In a part of that circular it was stated as follows, viz.:—

> "The Committee also recommend that, in making the usual deductions from the gross estimated rental for necessary repairs and insurance and other expenses, each parish shall deduct 15 per cent. in respect of houses occupied with land not exceeding five acres, and 7½ per cent. in respect of buildings and land occupied therewith where the land exceeds five acres."

Since the issue of that circular, it has been deemed advisable to try to secure uniformity in the rate of deductions to be made in respect of repairs and insurance and other expenses, not only in individual unions, but throughout the whole of the unions in the county of Worcester.

With that view, the Assessment Committee of the Droitwich Union has adopted the resolutions of which a copy is enclosed on the other side of this sheet, and I am to inform you, that the Committee recommend the adoption of the rates of deduction in such resolution set forth, in substitution for the rates of deduction suggested in their circular of the 12th of November 1862.

I have also to inform you that the Union Assessment Committee, in exercise of the powers vested in them by the said Union Assessment Act, have enlarged the time within which the first Valuation Lists are to be made by the overseers for all the parishes in the union, and that, in consequence thereof, the overseers will now have till the 18th of February next to deliver the Valuation Lists to the Board of Guardians, and till the 4th of March next to deliver them to the Union Assessment Committee; but the Union Assessment Committee will still be glad to receive the lists earlier if completed.

I remain, &c.,
Henry Bearcroft,
Clerk to the Assessment Committee.

To the Overseers of the Poor.

Copy of Resolutions referred to.

Resolved,—

"That the gross estimated rental of lands and houses is to be taken at such an amount as may be reasonably expected by way of rack rent from a yearly tenant, such tenant undertaking to pay the usual tenant's rates and taxes and tithe-commutation rentcharge, and that therefore existing rates or property tax returns ought to be considered only so far as they may be useful as guides for arriving at the full actual annual value."

"That when in consideration of the rent thus reserved the landlord shall have agreed to pay the tenant's rates and taxes, or shall have let his land as tithe-free, although it is in

Worcester.

Droitwich Union.

in fact subject to a tithe-commutation rentcharge, and the owner of such rentcharge is separately rated for the same, the amount of such rates and taxes or tithe rentcharge ought to be deducted from the rent so reserved in order to arrive at the gross estimated rental; but where the land in respect of which such rent has been reserved is actually tithe free, or the tithe-owner is not separately rated, no similar or equivalent deduction ought to be made."

"That the rateable value of lands and houses is to be ascertained by deducting from the gross estimated rental the probable annual average cost of repairs, insurance, and other expenses (if any) necessary to maintain them in a state to command such rent, and for this object it is desirable that the said deductions be made with uniformity throughout the union, and the following scale be acted upon:—

"For lands without buildings - - - - -	$2\frac{1}{2}$ per cent.
"For lands with farm buildings - - - -	$7\frac{1}{2}$ per cent.
"For houses and other buildings (except cottages, mills, and manufactories) - - - - -	15 per cent.
"For cottages - - - - - - -	20 per cent."

"That in the case of tithe rentcharge the gross estimated rental should be for the amount of commutation for the last preceding year, and the rateable value should be ascertained by deducting from the gross rental all tenant's rates and taxes, including tenant's property tax, an allowance of 10 per cent. for costs of collecting, legal expenses, and losses by default of payment, also the amount of all tenths and all other ecclesiastical dues and payments, and of insurance and repairs of any chancel to which such rentcharge may be liable, and also all payments in respect of district churches, and of assistant curates whose services are required in addition to, and not in substitution for, those of the incumbent."

"That the assessment of mills and manufactories, railways, canals, mines, brickyards and other property not particularly noticed in the foregoing resolution must be left to the discretion and judgment of the overseers of the respective parishes and be subject afterwards to the decision of the Assessment Committee like all other cases.

Dudley Union.

Dudley Union.

To the Overseers of the Poor of the parish of Dudley, in the county of Worcester.

Take notice that the Board of Guardians of the Dudley Union, in the counties of Worcester and Stafford, in which the parish of Dudley is comprised, did at their meeting, held on the 17th day of April 1863, in pursuance of "The Union Assessment Committee Act, 1862," appoint an Assessment Committee for the said union, for the purposes of the said Act. Further take notice, that you the said overseers are required by the said Act, within three calendar months after the appointment of such Committee, to make a list of all the rateable hereditaments in the said parish, with the annual rateable value thereof respectively, in the form following, namely:—

Name of Occupier.	Name of Owner.	Description of Property.	Name or Situation of Property.	Estimated Extent.	Gross Estimated Rental	Rateable Value.

Further take notice, that unless you the said overseers shall think that the valuation last acted upon in the said parish, in assessing the rate for the relief of the poor, correctly shows the full annual rateable value of all such hereditaments, you are required by the said Act to revise such valuation.

Further take notice, that when such Valuation List shall have been made and signed by you, you are required by the said Act to deposit the same in the place in the said parish in which rate-books are deposited and kept, and forthwith to deliver a copy of the Valuation List so made and signed by you to the Board of Guardians of the said union.

And further take notice, that you are required by the said Act to give public notice of the deposit of such list on the Sunday next following the deposit thereof, in the same manner as in the case of a poor rate allowed by the justices, and at the expiration of 14 days from the time of the notice given of the deposit of such list, transmit the same to the Assessment Committee of the said union.

By order of the Assessment Committee of the said union.

Dated this day of 186 .

Clerk to the Assessment Committee.

Worcester.

Evesham Union.

Evesham Union.

To the Overseers.

Evesham Board of Guardians,
29 September 1862.

Gentlemen,

An Act of Parliament has been recently passed, the object of which is to provide that the assessments of the several parishes shall, as nearly as possible, be regulated upon the same scale of value. A Committee of Guardians is appointed to carry out the provisions of the Act in this union. It is in your power greatly to assist that Committee by taking care that the Valuation List of your parish, which you will be called upon to prepare, shall be an accurate return of the estimated rent and rateable value of all property in your parish.

If you will do this by going carefully through the rate-book and making such alterations as you may find to be necessary, you will spare the Committee the labour of revising your Valuation List, or having recourse to a valuation to be made by a surveyor.

The Act of Parliament requires that the Valuation Lists be sent by you to the Board of Guardians within three months from this date, and the Committee hope that you will do your part in lightening their labours, by taking care that the list sent from your parish shall really represent its value.

Although the Act of Parliament allows three months for the preparation of these Valuation Lists, the Committee suggest that it is very desirable that no time should be lost in preparing and forwarding them to this Board.

I am, &c.,
John Clark,
Chairman of the Parochial Assessment Committee.

Kidderminster Union.

Kidderminster Union.

The Union Assessment Act, 1862.

Gentlemen,

Kidderminster, 1 November 1862.

By order of the Committee I hereby give you notice and require you to make a list of all the rateable hereditaments in your parish, with the annual value thereof respectively, pursuant to the 14th section of the above mentioned Act in the form given in the schedule to such Act, and I have to request, for the purpose of simplifying and facilitating the duties of the Committee, that you will in the list, number each assessment consecutively, and also give opposite each assessment the number on the map or book of reference to such map, if you have such a map or book of reference in your parish, or can procure one. I particularly wish to direct your attention to the latter part of the said 14th section, and also to the 15th section, pointing out the mode of ascertaining the gross estimated rental of the hereditaments. You will also observe that the provisions of the 6th & 7th Will. 4, c. 96 (being "The Parochial Assessment Act,") are not interfered with by "The Union Assessments Act," and, therefore, in estimating the rateable value of the hereditaments in your parish, you must be guided by the said Act of the 6th & 7th Will. 4, c. 96. Section 17 of the new Act points out what you are to do with the Valuation List, when made out as to deposit and notice of deposit thereof.

Immediately the list is deposited you must transmit a copy to the Board of Guardians, and at the expiration of 14 days from the notice of deposit you must transmit the list so deposited to the Assessment Committee.

On the 6th inst. you can have, upon application to me at my offices in Church-street, Kidderminster, proper books and forms in accordance with the Act of Parliament for the preparation of the lists.

The labours of the Committee will be much assisted by as early a transmission to them of the Valuation List as is consistent with its due and careful preparation by you.

I hope to receive your list, after it has been duly deposited, within the present month.

I will only add, that should you find any difficulty in the performance of your duties, I shall be glad at all times to render you any assistance in my power, and to give you the best advice I can upon the several provisions of the Act of Parliament.

I am, &c.
H. Saunders,
Clerk to the Assessment Committee.

To the Overseers.

Scale of Deductions from gross estimated rental to ascertain rateable value.

For lands without buildings	2½ per cent.
For lands with farm buildings	7½ „
For houses and other buildings, except cottages, mills, and manufactories	15 „
For cottages under 8*l.*	25 „
Tithe rentcharge	10 „
Mills, manufactories, &c., &c.	No specific principle of deduction.

Pershore Union.

1st. The Committee have to apprise the overseers of the poor of the several parishes of the Pershore Union that they are required, within three calendar months, "to make a list of all the rateable hereditaments of their parish with the annual value thereof, respectively," in the form hereunto annexed, and that the gross estimated rental, for the purposes of the Act, shall be the rent at which the hereditaments might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes and tithe-commutation rent-charge (if any.)

2d. The Committee will expect that, in making the usual deductions from the gross rental for necessary repairs and insurance, each parish shall adopt, for uniformity, one and the same basis, and as some guide, they would recommend the following deductions: "For lands without buildings, 2½ per cent.; for lands with farm buildings, 7½ per cent.; for houses and other buildings, except cottages, mills, and manufactories, 15 per cent.; for cottages, 20 per cent." The Committee further expect that all small tenements compounded for shall be rated in the same manner in all the parishes, the object being to obtain a fair and equal assessment throughout the union, in accordance with the Act.

3d. It is quite evident, from the long period of time allowed to the overseers to make the required valuation, that a mere transcript of existing rate-books will not meet the end in view, but that the legislature contemplated a full, fair, and *bonâ fide* return of the annual value of each property in the several parishes.

4th. The Committee therefore deem it necessary to warn the overseers that if any Valuation List shall not be thought by them "a uniform and correct valuation," they may direct that it shall "be revised, in whole or in part," or the Committee may revise it, or with the consent of the Board of Guardians, may appoint a person to value the parish, and "if the valuation made by direction of the Committee shall exceed by one-sixth the amount of that delivered to them by the overseers, the cost of such valuation so ordered shall be charged upon the poor-rates of such parish."

5th. When the Valuation List is ready it must be signed by the overseers, and deposited by them in the place in the parish where the rate books are usually deposited or kept, and a copy thereof must also be forthwith delivered to the Board of Guardians. The overseers are required to give public notice (see section 17) of the deposit of such list, and all persons assessed or liable to be assessed have the right to inspect, and to demand and take copies or extracts. At the expiration of 14 days from the time of the notice given of the deposit of the Valuation List, the overseers must transmit the same to the Committee.

6th. Persons who consider themselves aggrieved by the Valuation List must appeal to the Committee within 28 days after the giving of the before-mentioned notice of deposit.

7th. The overseers must bear in mind that the Valuation Lists will have to be delivered to the Committee by the 28th of July next, and any neglect or omission on their part will subject them to a penalty not exceeding 20*l.*, to be recovered in a summary way before two Justices.

By order,

5 May 1863. *E. H. Pace*, Clerk.

The Valuation List for the Parish of in the County of Worcester, in the Pershore Union.

No.	Name of Occupier.	Name of Owner.	Description of Property.	Name or Situation of Property.	Estimated Extent. A.	R.	P.	Gross Estimated Rental. £	s.	d.	Rateable Value. £.	s.	d.

Signed this day of 186

} Overseers of the Poor.

Worcester.

Shipston-on-Stour Union.

Shipston-on-Stour Union.

To the Overseers of the Poor of the parish of Bourton-on-the-Hill, in the county of Gloucester.

Take notice, that the Board of Guardians of the Shipston-on-Stour Union, in the counties of Worcester, Warwick, and Gloucester, in which the parish of Bourton-on-the-Hill is comprised, did at their meeting, held on the 8th day of November, 1862, in pursuance of "The Union Assessment Committee Act, 1862," appoint an Assessment Committee for the said union, for the purposes of the said Act. Further take notice, that you the said overseers are required by the said Act, within three calendar months after the appointment of such Committee, to make a list of all the rateable hereditaments in the said parish, with the annual rateable value thereof respectively, in the form following, namely:—

Name of Occupier.	Name of Owner.	Description of Property.	Name or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

Further take notice that unless you, the said overseers shall think that the valuation last acted upon in the said parish, in assessing the rate for the relief of the poor, correctly shows the full annual rateable value of all such hereditaments, you are required by the said Act to revise such valuation.

Further take notice that when such Valuation List shall have been made and signed by you, you are required by the said Act to deposit the same in the place in the said parish in which rate-books are deposited and kept, and forthwith to deliver a copy of the Valuation List so made and signed by you to the Board of Guardians of the said union.

And further take notice, that you are required by the said Act to give public notice of the deposit of such list on the Sunday next following the deposit thereof, in the same manner as in the case of a poor-rate allowed by the justices, and at the expiration of 14 days from the time of the notice given of the deposit of such list, transmit the same to the Assessment Committee of the said Union.

By order of the Assessment Committee of the said union.

Dated this 28th day of November 1862.

Edwin Tilsley,
Clerk to the Assessment Committee.

The Committee are of opinion that the Property Tax Assessment forms the fairest basis for the valuation of each parish, allowing a deduction of 10*l.* per cent. on land and 20*l.* per cent. on houses.

This basis, with the above deductions, is the basis adopted in the recent valuation of the county of Warwick for the purposes of the county rate, and the Committee propose to adopt the same basis, under the Parochial Assessment Act, in every parish of the union.

Although three calendar months are allowed for the return of the list, the Committee are prepared to receive it as soon as you have prepared, and are in a position to deliver it to them.

A supply of forms for making the list is sent per book post, and a further supply, if required, may be had on application.

E. T.

Gentlemen, Moreton-in-Marsh, 19 January 1863.

I am directed by the Assessment Committee of this union to inform you that they will not expect to receive the Valuation Lists by the time named in their former letter, namely the 8th February next, but that in the course of a fortnight they will direct further instructions to be sent to you, with respect to the deductions to be allowed in making out the column, "Rateable Value."

The Committee further direct me to request that you will go on with making up the Valuation Lists to the column, "Gross Estimated Rental," which column you can make up as soon as you receive the copy of the Income Tax Assessment for your parish, which will be

Worcester.

Shipston-on-Stour Union.

be sent to you when it is received from the clerk to the Commissioners, for your guidance in making up such column, and will then only leave the column, "Rateable Value," to be made up; and they request that no further delay may occur in returning the Valuation List, after the receipt of their further instructions, than what may be absolutely necessary.

The Committee further direct me to state, that if you find you cannot complete the Valuation Lists without assistance, they will consider what remuneration shall be allowed for such assistance.

I am, &c.,
Edwin Tilsley,
Clerk to the Committee.

To the Overseers.

Gentlemen, Moreton-in-Marsh, 2 February 1863.

I AM directed by the Assessment Committee of this union to forward you the undermentioned instructions with respect to the deductions to be allowed in making out the column "Rateable Value."

To arrive at the rateable value, the Assessment Committee propose the following deductions from the gross estimated rental:—

Off cottages and buildings not exceeding 6 *l.* annual value,	25 per cent.
Off houses and buildings exceeding 6 *l.* - - -	20 per cent.
Off farms, with farm-houses and farm buildings - -	10 per cent.
Off land without any buildings - - - - -	5 per cent.
Off mills - - - - - - - - - -	35 per cent.
Off brickyards - - - - - - - - -	35 per cent.

I am further directed to inform you, that the Committee have extended the time for sending in the Valuation Lists from the 7th February to the 7th March next.

I am, &c.,
Edwin Tilsley,
Clerk to the Committee.

To the Overseers of the Poor.

STOURBRIDGE UNION.

Stourbridge Union.

Stourbridge, 29 June 1863.

THE Committee have not issued any instructions to the overseers, except calling upon them to make the Valuation List (see form annexed, No. 1).

The Committee themselves are engaged upon the revision of such lists, making the deductions upon a uniform scale, according to the annexed resolutions passed at a county meeting, marked No 2.

The Valuation Lists were made out by the overseers before the county scale of deductions was adopted, and the Committee, instead of returning the lists to the overseers for revision, are having it done by themselves and their clerk.

(No. 1.)

To the Overseers of the Poor.

NOTICE is hereby given that the Board of Guardians of the Union, having, at a meeting held on the day of 186 , appointed an Assessment Committee for the said union, in pursuance of "The Union Assessment Committee Act, 1862," you are hereby required by the said Act, within three calendar months after the appointment of such Committee, to make a list of all the rateable hereditaments in the said parish (or township), with the annual value thereof respectively, in the form set out in the schedule to the said Act, which is as follows:—

VALUATION LIST for [*the Parish or Place for which the List is made*], in the County of

Name of Occupier.	Name of Owner.	Description of Property.	Name or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

Signed this day of

A. B.
C. D. } Overseers of the Poor.

Worcester.

Stourbridge Union.

And unless you think that the valuation last acted upon in assessing the rate for the relief of the poor correctly shows the full annual rateable value of all such hereditaments, you are required to revise such valuation.

And when the said list (which is to be styled "The Valuation List") has been duly made and signed by you, you are to deposit it in the place within the said parish (or township) in which rate-books are deposited or kept, and to give public notice thereof on the Sunday next following such deposit, in the same manner as in the case of a poor rate allowed by the justices; and whilst such list remains so deposited, all persons assessed or liable to be assessed to the relief of the poor of the said parish (or township), will have the same right of inspecting and of demanding and taking copies of and extracts from such list, as in the case of a poor rate allowed by the justices:

And you are also required, as soon as the said list has been made and signed, to deliver a copy thereof to the Board of Guardians of the above-named union; and further, at the expiration of 14 days from the time of the notice of the deposit of such list, to transmit the list itself to the said Assessment Committee.

Signed, by order of the said Committee, this day of 186 .

Clerk of the Committee.

N.B.—The requisite forms for preparing the Valuation List may be obtained in books or quires on application to me, at

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At a meeting of Delegates from the different unions assembled at the Shire Hall, Worcester, on Monday the 26th day of January 1863, to consider the best mode of arriving at a uniform system of assessing the various parishes of the county, the following Resolutions were agreed to and recommended for general adoption:—

1st. "That the gross estimated rental of lands and houses is to be taken at such an amount as may be reasonably expected by way of rack-rent from a yearly tenant, such tenant undertaking to pay the usual tenant's rates and taxes and tithe-commmutation rent-charge, and that, therefore, existing rents or property-tax returns, ought to be considered only so far as they may be useful as guides for arriving at the full actual annual value."

2d. "That where, in consideration of the rent thus reserved, the landlord shall have agreed to pay the tenant's rates and taxes, or shall have let his land as tithe-free, although it is in fact subject to a tithe-commutation rentcharge, and the owner of such rentcharges is separately rated for the same, the amount of such rates and taxes or tithe rentcharges, ought to be deducted from the rent so reserved in order to arrive at the gross estimated rental; but where the land in respect for which such rent has been reserved is actually tithe-free, or the tithe-owner is not separately rated, no similar or equivalent deduction ought to be made."

3d. "That the rateable value of lands and houses is to be ascertained by deducting from the gross estimated rental the probable annual average cost of repairs, insurance, and other expenses, if any, necessary to maintain them in a state to command such rent. For this object it is desirable that the said deductions be made with uniformity throughout the county, and the following scale is therefore recommended to the Committee." The following were agreed to as the scale to be appended to the third resolution:—"For lands without buildings, 2½ per cent; for lands with farm buildings, 7½ per cent; for houses and other buildings, except cottages, mills, and manufactories, 15 per cent; for cottages, 20* per cent."

4th. "That in the case of tithe rentcharges the gross estimated rental should be the amount of commutation for the last preceding year; and the rateable value should be ascertained by deducting from the gross rental all tenant's rates and taxes, including tenant's property tax, and an allowance of 10 per cent for collecting, legal expenses, and losses by default of payment; and also the amount of all tenths and all other ecclesiastical dues and payments, and of insurance and repairs of any chancel to which such rentcharge may be liable, and also all payments in respect of district churches, and of assistant curates, whose services are required in addition to and not in substitution for those of the incumbent."

5. "That the assessment of mills and manufactories, railways, canals, collieries, brick-yards, and other property not particularly noticed in the foregoing resolutions, must be left to the discretion and judgment of the several Assessment Committees."

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* 25 per cent. in this union.

TENBURY UNION.

To the Overseers of the Poor.

TAKE notice that the Board of Guardians of the Union, in the count of in which the of is comprised, did at their meeting, held on the day of 186 , in pursuance of "The Union Assessment Committee Act, 1862," appoint an Assessment Committee for the said Union for the purposes of the said Act. Further take notice, that you the said Overseers are required by the said Act, within three calendar months after the appointment of such Committee, to make a list of all the rateable hereditaments in the said parish, with the annual rateable valuable thereof respectively, in the form following, namely :—

Name of Occupier.	Name of Owner.	Description of Property.	Name or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

Further take notice, that unless you the said overseers shall think that the valuation last acted upon in the said parish, in assessing the rate for the relief of the poor, correctly shows the full annual rateable value of all such hereditaments, you are required by the said Act to revise such valuation.

Further take notice, that when such Valuation List shall have been made and signed by you, you are required by the said Act to deposit the same in the place in the said parish in which rate-books are deposited and kept, and forthwith to deliver a copy of the Valuation List so made and signed by you to the Board of Guardians of the said union.

And further take notice, that you are required by the said Act to give public notice of the deposit of such list on the Sunday next following the deposit thereof, in the same manner as in the case of a poor-rate allowed by the justices, and, at the expiration of 14 days from the time of the notice given of the deposit of such list, transmit the same to the Assessment Committee of the said union.

By order of the Assessment Committee of the said union.

Dated this day of 186

Clerk to the Assessment Committee.

To the Overseers of the Poor.

Sirs, Tenbury Union, 186

I AM directed by the Assessment Committee appointed by the Guardians of the Union, pursuant to "The Union Assessment Committee Act, 1862," to communicate to you the following suggestions for your guidance in discharging the important duties imposed upon you by that measure.

The intention of the Act is obviously to provide a ready and inexpensive method for levying parochial assessments upon one fair and equal standard. Some parishes may be rated altogether on too high and others on too low a scale. Individual grievances also probably exist. To obtain a correct and uniform assessment, both for parishes generally and for occupiers individually, is a result much to be wished, and will, without doubt, receive your hearty co-operation.

Your duty as overseers appears to be as follows :—

In case the parishioners in vestry have not appointed a place for the deposit of the parish rate-books, a vestry should be immediately called for that purpose, and also for appointing some person or persons to have the custody of them.

You are required to make out, within three calendar months from this date, a Valuation List of all the rateable property in the parish according to the form sent herewith. This list must be signed by you, and deposited in the place in which the rate-books are directed to be kept.

A copy of the Valuation List must, at the same time, be delivered to me as clerk of the Board of Guardians; and public notice of the deposit of the Valuation List must be given

Worcester.
Tenbury Union.

given on the Sunday following such deposit, in like manner as in the case of a poor-rate allowed by the justices.

All persons assessed, or liable to be assessed, have the right of inspecting and demanding and taking copies of, or extracts from, the Valuation List, without the payment of any fee.

You are required to transmit the Valuation List to the Committee at the expiration of 14 days after giving notice of its deposit, and you have the right, in common with other ratepayers, of inspecting and taking copies from the Valuation List of any of the other parishes within the union after they have been transmitted to the Committee. The object of this provision is to give you an opportunity of ascertaining if the Valuation Lists of the other parishes are made out on a scale uniform with your own.

If you think that your parish is aggrieved by the Valuation List of any other parish, you can, within 28 days after notice of the deposit as aforesaid, give the Committee and the overseers of that parish notice in writing of your objection, setting out the grounds thereof. If the ground of objection is unfairness or incorrectness in the valuation of any property for which any particular person is liable to be rated, or the omission of such property from the Valuation List, it is requisite that you should also give notice in writing of the objection and of the grounds thereof to such other person.

The first Valuation List to be prepared by you will be taken from the last rate-book, if you are satisfied that it correctly shows the full annual rateable value of the property within the parish, but if not you will revise and correct such valuation before you sign or deposit it.

If the Committee are dissatisfied with the Valuation List deposited by you they may, with the consent of the Guardians, direct a valuation of the parish to be made by a professional surveyor, and if such valuation shall exceed by one-sixth the valuation delivered to the Committee by you in the Valuation List, the expenses of the new valuation will have to be paid by your parish.

There is nothing in the present Act to alter or interfere with the law previously existing, which defines the net annual value of the property rated to be the rent at which the same might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes, and tithe-commutation rentcharge, if any, and deducting therefrom the probable annual value of the repairs, insurance, and other expenses, if any, necessary to maintain them in a state to command such rent.

The gross estimated rental to be entered in the schedule will be the estimated rent, free of the usual tenant's rates and taxes, and tithe-commutation rentcharge.

The Committee will hold meetings for hearing objections to the Valuation Lists, and will give notice of every such meeting 28 days before it is held, which notice must be published by you on the Sunday next after its receipt in the manner already pointed out.

If the Committee make any alteration in the Valuation List, it will be again deposited for inspection. Notice will be given of such deposit, and the Committee will appoint a day, not less than seven nor more than 14 days from the re-deposit, for hearing objections to the list as allowed by them.

Ratepayers have still the power of appeal against a rate to the Special or Quarter Sessions, and if any rate should be annulled hereafter on appeal, the Committee are required to alter the Valuation List in conformity with the decision of the Session.

If you should consider that your parish is aggrieved by the Valuation List of any other parish in the union, as approved by the Committee, you may, with the consent of the vestry, appeal against such list to the Quarter Session, but as the proceedings in such a case would be somewhat intricate, they should not be entered upon without competent legal advice.

When your Valuation List has been approved by the Committee it will be delivered to you, and you must take care it is preserved in the place where the rate-books are kept.

After the Valuation List has been approved and delivered to you, every poor-rate, and every rate required to be based on the poor-rate, must be laid upon the annual rateable value of the property as it appears in such list.

In case of subsequent alteration in the annual value of any property, either by increase or diminution, alteration of buildings, or otherwise, you are required to prepare a supplemental Valuation List of such property, which will have to be dealt with in the manner before pointed out respecting the annual Valuation List. Owners of tenements can compound for rates as heretofore.

The Committee may order the production of all parish books, plans, and papers for their guidance, and they are empowered to allow compensation for any returns, copies, or extracts, or any valuation or Valuation List, or other act, matter, or thing, made or done in pursuance of their order, and such expenses connected therewith as to them may seem just.

Disobedience to the orders of the Committee renders the offender liable to a penalty of 20*l.*

All notices or statements for the Committee may be left at my office or sent by post, addressed to the Committee there, or they may be delivered personally to me at my residence.

The foregoing remarks are intended as a concise explanation of those sections of the Act which are confined chiefly to the duties of overseers; but they necessarily convey very

very imperfectly the minute details of every step required to be taken by you. It will, however, devolve upon me, as clerk to the Committee, to give you, as often as occasion may require, such direct assistance in the matter as lies in my power.

Worcester.

Tenbury Union.

I have, &c.

Clerk.

Upton-upon-Severn.

Upton-upon-Severn.

The Guardians of the Upton-upon-Severn Union beg to report that at their first meeting subsequent to the passing of the Act (25 & 26 Vict. cap. 103), they proceeded to appoint a Committee, in accordance with the provisions of the second section, and directed their clerk to give notice to the overseers of each parish within the union to prepare and return the Valuation Lists as directed by the Act. These lists were not returned until towards the close of last year. The Committee held their first meeting on the 20th of January last, and after electing a Chairman, appointed Mr. T. W. Walker, the clerk to the Board, to act as their clerk. On the 26th of the same month, a meeting of delegates from the various unions in the county was held at Worcester, at which the following resolutions, laying down one uniform system of rating throughout the county, were considered and agreed to.

At a meeting of delegates from the different unions assembled at the Shire Hall, Worcester, on Monday, the 26th of January 1863, to consider the best mode of arriving at a uniform system of assessing the various parishes of the county, the following resolutions were agreed to and recommended for general adoption:—

1st. "That the gross estimated rental of lands and houses is to be taken at such an amount as may be reasonably expected by way of rack-rent from a yearly tenant, such tenant undertaking to pay the usual tenant's rates and taxes and tithe-commutation rent-charge, and that, therefore, existing rents or property-tax returns, ought to be considered only so far as they may be useful as guides for arriving at the full actual annual value."

2d. "That where in consideration of the rent thus reserved the landlord shall have agreed to pay the tenant's rates and taxes, or shall have let his land as tithe free, although it is in fact subject to a tithe-commutation rentcharge, and the owner of such rent charges is separately rated for the same, the amount of such rates and taxes or tithe rentcharges ought to be deducted from the rent so reserved, in order to arrive at the gross estimated rental; but where the land in respect for which such rent has been reserved is actually tithe free, or the tithe-owner is not separately rated, no similar or equivalent deduction ought to be made."

3d. "That the rateable value of lands and houses is to be ascertained by deducting from the gross estimated rental the probable annual average cost of repairs, insurance, and other expenses, if any, necessary to maintain them in a state to command such rent. For this object it is desirable that the said deductions be made with uniformity throughout the county, and the following scale is therefore recommended to the Committee." The following were agreed to as the scale to be appended to the third resolution:—"For lands without buildings, 2½ per cent.; for lands with farm buildings, 7½ per cent; for houses and other buildings, except cottages, mills, and manufactories, 15 per cent.; for cottages, 20 per cent."

4th. "That in the case of tithe rentcharges, the gross estimated rental should be the amount of commutation for the last preceding year, and the rateable value should be ascertained by deducting from the gross rental all tenant's rates and taxes, including tenant's property tax, and an allowance of 10 per cent. for collecting, legal expenses, and losses by default of payment, and also the amount of all tenths, and all other ecclesiastical dues and payments, and of insurance and repairs of any chancel to which such rent charge may be liable, and also all payments in respect of district churches, and of assistant curates, whose services are required in addition to and not in substitution for those of the incumbent."

5th. "That the assessment of mills and manufactories, railways, canals, collieries, brick-yards, and other property, not particularly noticed in the foregoing resolutions, must be left to the discretion and judgment of the several Assessment Committees."

The principles on which these resolutions were based have been observed throughout. The Committee have endeavoured, with the assistance of the income tax and inhabited house duty assessments, and of the tithe-commutation and parochial surveys, aided also by the local knowledge of the guardians, overseers, and assessors of the several parishes, to arrive at the full and fair annual value of all rateable property comprised within the union, and have thereupon based their assessments subject to the deductions as above-mentioned. The Committee held their first meeting for revising the Valuation Lists on the 27th January, and have sat 16 days subsequently, averaging between five and six hours on each day. They have revised the whole of the lists and have heard and settled the appeals from the parish of Great Malvern,

Worcester.

Upton-upon-Severn.

and approved the Valuation List of that parish,—they regret that, owing to the very imperfect manner in which some of the lists have been returned, they have been unable finally to approve the Valuation Lists of each parish during their year of office, so as to enable the common fund charges for the current half year to be computed from such lists, they, however, apprehend that their successors will have little difficulty in dealing with any objections that may come before them. Hitherto it has been necessary to employ a professional man in one parish only, viz., Ripple, in which the extent of each property was not mentioned in the Valuation List under the provisions of the 20th section. A surveyor was appointed, at an expense of 15 *l.*, to make the requisite survey.

E. G. Stone,
Chairman.

23 April 1863.

York, East Riding.

COUNTY OF YORK, EAST RIDING.

Bridlington Union.

Bridlington Union.

At a meeting of the Assessment Committee for this union, held at the Board-room, Bridlington, on Monday, the 12th day of January 1863, the following Resolutions were passed:—

Resolved unanimously,

1st. That in the opinion of this meeting it is advisable to take the property tax returns as the basis for calculating the gross estimated rental.

2d. That the following be the scale of deductions, to be made from the gross estimated column in the Valuation Lists, in arriving at the rateable value of property in the several parishes in this union, viz.:—

1. Land only	2½ per cent.
2. Farm houses and land	7½ per cent.
3. Houses (other than farm houses) with land attached	10 per cent.
4. Houses and buildings only	15 per cent.
5. Cottages under 6 *l.* a year	20 per cent.
6. Mills	25 per cent.

3d. That a copy of the foregoing resolutions be forwarded to the overseers for each parish in this union, and also to the clerks to the several Union Assessment Committees in this riding.

Thomas Prickett,
Chairman.

Driffield Union.

Driffield Union.

Sirs, Driffield, 23 October 1862.

A Committee having been appointed for the investigation and supervision of the Valuations within this union, I am directed to call your attention to the requirements of the above-mentioned Act.

By Section 14 you are required within three calendar months from this day to make a list of all the hereditaments in your parish, with the annual value thereof respectively, in the form shown in the schedule to the Act, and unless you think that the valuation acted upon in the last poor-rate correctly shows the full annual rateable value of all such hereditaments you must revise such valuation and sign the same, and such list is to be styled "The Valuation List."

By Section 15 the gross estimated rental shall be the rent at which the hereditaments might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes and tithe-commutation rentcharge (if any); and the Committee recommend that ten per cent. in the case of farm buildings and land, and fifteen per cent. in the case of houses, be deducted from the gross estimated rental, in order to define the net annual value.

I send herewith a copy of the Act, and by attentively perusing the same you will perceive that great care will be necessary in preparing the Valuation List, so as to prevent the necessity of having any expensive valuations made.

You are recommended to have a Committee appointed in your parish, who will, in all probability, be able to make a full and fair assessment without the necessity of a paid surveyor.

After a Valuation List has been approved by the Committee appointed by the guardians, no poor-rate, or other rate which by law is required to be based upon the poor-rate, will be of any force unless made according to such list.

And

And when the Valuation Lists have been duly approved for all the parishes, the contributions to the common fund of the union are to be computed according to the rateable value of each parish. York, East Riding. Driffield Union.

You will therefore see the necessity of every parish in the union being alike rated in conformity with the provisions of the Act.

I am, &c.,
Edmund Dade Conyers,
Clerk to the Committee.

To the Overseers of the Parish of

Howden Union.

Howden Union.

At a meeting of the Assessment Committee for this Union, held at the Board Room, by adjournment, on Saturday, the 24th day of January 1863, the following resolutions were passed:—

Resolved unanimously,

1st. That in the opinion of this meeting it is advisable to take the Property Tax returns as the basis for calculating the gross estimated rental.

2d. That the following be the scale of deductions from the gross estimated column in the Valuation Lists in arriving at the rateable value of property in the several parishes and townships in this union, viz.:—

1. Land only	2½ per cent.
2. Farm houses and land	7½ per cent.
3. Houses (other than farm houses) with land attached	10 per cent.
4. Houses and buildings only	15 per cent.
5. Cottages under 6 *l.* a year	20 per cent.
6. Mills	25 per cent.

3d. That in addition to the above deductions, the lands on Wallingfen and Bishopsoil will be subject to a further deduction for Drainage Tax, and an acreage return will be required of lands in each township.

4th. That each Valuation List must set out the length of railway and telegraph passing through each township.

5th. That a copy of the foregoing resolutions be forwarded to the overseers of each parish in the union, and also to the clerks to the several Union Assessment Committees in this riding.

Thos. Clarke, Chairman.

Patrington Union.

Patrington Union.

To the Overseers of the Poor of the parish or township of Patrington, in the county of York.

Take notice, that the Board of Guardians of the Patrington Union, in the county of York, in which the parish or township of Patrington is comprised, did, at their meeting, held on the 1st day of November 1862, in pursuance of "The Union Assessment Committee Act, 1862," appoint an Assessment Committee for the said union, for the purposes of the said Act. Further take notice, that you the said overseers are required by the said Act, within three calendar months after the appointment of such Committee, to make a list of all the rateable hereditaments in the said parish, with the annual rateable value thereof respectively, in the form following, namely:—

Name of Occupier.	Name of Owner.	Description of Property.	Name, or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

Further take notice, that unless you the said overseers shall think that the valuation last

York, East Riding. Patrington Union.

last acted upon in the said parish, in assessing the rate for the relief of the poor, correctly shows the full annual rateable value of all such hereditaments, you are required by the said Act to revise such valuation.

Further take notice, that when such Valuation List shall have been made and signed by you, you are required by the said Act to deposit the same in the place in the said parish in which rate-books are deposited and kept, and forthwith to deliver a copy of the Valuation List so made and signed by you to the Board of Guardians of the said union.

And further take notice, that you are required by the said Act to give public notice of the deposit of such list on the Sunday next following the deposit thereof, in the same manner as in the case of a poor-rate allowed by the justices, and at the expiration of 14 days from the time of the notice given of the deposit of such list, transmit the same to the Assessment Committee of the said union.

By order of the Assessment Committee of the said union.

Dated this 17th day of November 1862.

A. Dunn,
Clerk to the Assessment Committee
of the Patrington Union.

[Similar letters sent to every parish in the union.]

To the Overseers of the Poor for the Parish of Patrington.

Sirs, Patrington, 15th November 1862.

I AM directed by the Assessment Committee appointed by the Guardians of the Patrington Union, pursuant to "The Union Assessment Committee Act, 1862," to communicate to you the following suggestions for your guidance in discharging the important duties imposed upon you by that measure.

The intention of the Act is obviously to provide a ready and inexpensive method for levying parochial assessments upon one fair and equal standard. Some parishes may be rated altogether on too high, and others on too low a scale. Individual grievances also probably exist. To obtain a correct and uniform assessment, both for parishes generally and for occupiers individually, is a result much to be wished, and will, without doubt, receive your hearty co-operation.

Your duty as overseers appears to be as follows:—

In case the parishioners in vestry have not appointed a place for the deposit of the parish rate-books, a vestry should be immediately called for that purpose, and also for appointing some person or persons to have the custody of them.

You are required to make out, within three calendar months from the 1st November instant, a Valuation List of all the rateable property in the parish according to the form sent herewith. This list must be signed by you, and deposited in the place in which the rate-books are directed to be kept.

A copy of the Valuation List must, at the same time, be delivered to me as clerk of the Board of Guardians; and public notice of the deposit of the Valuation List must be given on the Sunday following such deposit, in like manner as in the case of a poor-rate allowed by the justices.

All persons assessed, or liable to be assessed, have the right of inspecting and demanding and taking copies of, or extracts from, the Valuation List, without the payment of any fee.

You are required to transmit the Valuation List to the Committee at the expiration of 14 days after giving notice of its deposit, and you have the right in common with other ratepayers of inspecting and taking copies from the Valuation Lists of any of the other parishes within the union after they have been transmitted to the Committee. The object of this provision is to give you an opportunity of ascertaining if the Valuation Lists of the other parishes are made out on a scale uniform with your own.

If you think that your parish is aggrieved by the Valuation List of any other parish, you can, within 28 days after notice of the deposit as aforesaid, give the Committee and the overseers of that parish notice in writing of your objection, setting out the grounds thereof. If the ground of objection is unfairness or incorrectness in the valuation of any property for which any particular person is liable to be rated, or the omission of such property from the Valuation List, it is requisite that you should also give notice in writing of the objection and of the grounds thereof to such other person.

The first Valuation List to be prepared by you will be taken from the last rate-book, if you are satisfied that it correctly shows the full annual rateable value of the property within the parish, but if not you will revise and correct such valuation before you sign or deposit it.

If the Committee are dissatisfied with the Valuation List deposited by you they may, with the consent of the guardians, direct a valuation of the parish to be made by a professional surveyor, and if such valuation shall exceed by one-sixth the valuation delivered to the Committee by you in the Valuation List, the expenses of the new valuation will have to be paid by your parish.

There is nothing in the present Act to alter or interfere with the law previously existing, which defines the net annual value of the property rated to be the rent at which

the

the same might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes, and tithe-commutation rentcharge (if any), and deducting therefrom the probable annual value of the repairs, insurance, and other expenses, if any, necessary to maintain in a state to command such rent.

The gross estimated rental to be entered in the schedule will be the estimated rent, free of the usual tenant's rates and taxes, and tithe-commutation rentcharge.

The Committee will hold meetings for hearing objections to the Valuation Lists, and will give notice of every such meeting 28 days before it is held, which notice must be published by you on the Sunday next after its receipt, in the manner already pointed out.

If the Committee make any alteration in the Valuation List, it will be again deposited for inspection. Notice will be given of such deposit, and the Committee will appoint a day, not less than seven nor more than 14 days from the re-deposit, for hearing objections to the list as allowed by them.

Ratepayers have still the power of appeal against a rate to the special or quarter sessions, and if any rate should be annulled hereafter on appeal, the Committee are required to alter the Valuation List in conformity with the decision of the session.

If you should consider that your parish is aggrieved by the Valuation List of any other parish in the union, as approved by the Committee, you may, with the consent of the vestry, appeal against such list to the Quarter Session; but as the proceedings in such a case would be somewhat intricate, they should not be entered upon without competent legal advice.

When your Valuation List has been approved by the Committee it will be delivered to you, and you must take care it is preserved in the place where the rate-books are kept.

After the Valuation List has been approved and delivered to you, every poor-rate, and every rate required to be based on the poor-rate, must be laid upon the annual rateable value of the property as it appears in such list.

In case of subsequent alteration in the annual value of any property, either by increase or diminution, alteration of buildings, or otherwise, you are required to prepare a supplemental Valuation List of such property, which will have to be dealt with in the manner before pointed out respecting the annual Valuation List. Owners of tenements can compound for rates as heretofore.

The Committee may order the production of all parish books, plans, and papers for their guidance, and they are empowered to allow compensation for any returns, copies, or extracts, or any Valuation or Valuation List, or other act, matter, or thing made or done in pursuance of their order, and such expenses connected therewith as to them may seem just.

Disobedience to the orders of the Committee renders the offender liable to a penalty of 20*l.*

All notices or statements for the Committee may be left at my office or sent by post, addressed to the Committee there, or they may be delivered personally to me at my residence.

The foregoing remarks are intended as a concise explanation of those sections of the Act which are confined chiefly to the duties of overseers, but they necessarily convey very imperfectly the minute details of every step required to be taken by you. It will, however, devolve upon me, as clerk to the Committee, to give you, as often as occasion may require, such direct assistance in the matter as lies in my power.

I have, &c.
A. Dunn,
Clerk.

[Similar letters sent to every parish in the union.]

Patrington Union Assessment Committee.

At a meeting of the Assessment Committee for this Union, held at the Board Room, Patrington, on Saturday, the 10th January 1863, the following Resolutions were passed:—

Resolved unanimously,—

1st. That "gross estimated rental" is the rent at which property may reasonably be expected to let from year to year, the tenant paying the usual tenant's rates and taxes, and tithe-commutation rentcharge (if any).

2d. That "rateable value" is the amount of the gross estimated rental as above defined, after deducting therefrom the average annual expenses of repairs and insurance, with any other expenses which may be necessary, in order to keep the property in a state to command the rent.

3d. That the following be deductions from the gross estimated rental for repairs, insurance and other expenses (if any) necessary to keep the property in a state to command the rent, viz.:—

1. Land only - - - - - - - - - 1*s.* per acre.
2. Farm houses and land - - - - - - 3*s.* per acre.
3. Houses other than farm houses, with land attached - 10*l.* per cent.

York, East Riding.
Patrington Union.

4. Houses and buildings only - - - - - - 15*l.* per cent.
5. Cottages under 6*l.* a year - - - - - - 20*l.* per cent.
6. Mills - - - - - - - - - - 25*l.* per cent.

4th. That a copy of the foregoing resolutions be forwarded to the overseers of the Poor for each parish or township in this union, and also to the clerks of the several Union Assessment Committees in the East Riding.

R. C. Metcalf,
Chairman.

The Overseers of the Poor, Patrington.

[Similar letters sent to the overseers of every parish in the union.]

York, North Riding.
Bedale Union.

COUNTY OF YORK, NORTH RIDING.

Bedale Union.

Copy Instructions sent to the Overseers.

Sirs, Bedale, 3 December 1862.

The Poor Law Inspector for this union having expressed an opinion that it was very desirable that the valuation of this union should be completed before the 25th of March next, in which the Assessment Committee fully coincides, I have to request that your Valuation List may be deposited in the place in which the rate-books for your township are directed to be kept, and also be delivered to me, not later than the first of January 1863.

I am desired further to add, that at a well-attended meeting of members of a majority of the Valuation Committees in the North Riding at Northallerton on Thursday last, it was agreed, that for the purposes of this Act, the "gross estimated rental" would be fairly represented by the returns in Schedule A of the Property Tax; and that the "rateable value" would be conveniently arrived at by deductions from the gross estimated rental of one-sixth for houses, quarries, mines, brick yards, &c., and one-twelfth for land, subject to special cases.

Any further information can be obtained from me at my office; or from the Assessment Committee which meets every fortnight after the Board Meeting has adjourned.

I am, &c.
G. A. Herring,
Clerk to the Assessment Committee.

The Overseers of

To the Overseers of the Poor.

Sirs, 12 November 1862.

I am directed by the Assessment Committee appointed by the Guardians of the Bedale Union, pursuant to "The Union Assessment Committee Act 1862," to communicate to you the following suggestions for your guidance in discharging the important duties imposed upon you by that measure.

The intention of the Act is obviously to provide a ready and inexpensive method for levying parochial assessments upon one fair and equal standard. Some parishes may be rated altogether on too high, and others on too low a scale. Individual grievances also probably exist. To obtain a correct and uniform assessment, both for parishes generally and for occupiers individually, is a result much to be wished, and will, without doubt, receive your hearty co-operation.

Your duty as Overseers appears to be as as follows:—

In case the parishioners in vestry have not appointed a place for the deposit of the parish rate-books, a vestry should be immediately called for that purpose, and also for appointing some person or persons to have the custody of them.

You are required to make out, within three calendar months from this date, a Valuation List of all the rateable property in the parish according to the form sent herewith. This list must be signed by you, and deposited in the place in which the rate-books are directed to be kept.

A copy of the Valuation List must, at the same time, be delivered to me as clerk of the Board of Guardians; and public notice of the deposit of the Valuation List must be given on the Sunday following such deposit, in like manner as in the case of a poor-rate allowed by the justices.

All persons assessed, or liable to be assessed, have the right of inspecting and demanding and taking copies of, or extracts from, the Valuation List without the payment any fee.

You are required to transmit the Valuation List to the Committee at the expiration of 14 days after giving notice of its deposit, and you have the right in common with other ratepayers of inspecting and taking copies from the Valuation Lists of any of the other

other parishes within the union after they have been transmitted to the Committee. The object of this provision is to give you an opportunity of ascertaining if the Valuation Lists of the other parishes are made out on a scale uniform with your own.

If you think that your parish is aggrieved by the Valuation List of any other parish, you can, within twenty-eight days after notice of the deposit as aforesaid, give the Committee and the overseers of that parish notice in writing of your objection, setting out the grounds thereof. If the ground of objection is unfairness or incorrectness in the valuation of any property for which any particular person is liable to be rated, or the omission of such property from the Valuation List, it is requisite that you should also give notice in writing of the objection, and of the grounds thereof, to such other person.

The first Valuation List to be prepared by you will be taken from the last rate-book, if you are satisfied that it correctly shows the full annual rateable value of the property within the parish, but if not, you will revise and correct such valuation before you sign or deposit it.

If the Committee are dissatisfied with the Valuation List deposited by you, they may, with the consent of the Guardians, direct a valuation of the parish to be made by a professional surveyor, and if such valuation shall exceed by one-sixth the valuation delivered to the Committee by you in the Valuation List, the expenses of the new valuation will have to be paid by your parish.

There is nothing in the present Act to alter or interfere with the law previously existing, which defines the net annual value of the property rated to be the rent at which the same might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes, and tithe-commutation rentcharge (if any), and deducting therefrom the probable annual value of the repairs, insurance, and other expenses (if any) necessary to maintain them in a state to command such rent.

The gross estimated rental to be entered in the Schedule will be the estimated rent, free of the usual tenant's rates and taxes, and tithe-commutation rentcharge.

The Committee will hold meetings for hearing obections to the Valuation Lists, and will give notice of every such meeting twenty-eight days before it is held, which notice must be published by you on the Sunday next after its receipt, in the manner already pointed out.

If the Committee make any alteration in the Valuation List, it will be again deposited for inspection. Notice will be given of such deposit, and the Committee will appoint a day, not less than seven nor more than fourteen days from the re-deposit, for hearing objections to the list as allowed by them.

Ratepayers have still the power of appeal against a rate to the Special or Quarter Sessions, and if any rate should be annulled hereafter on appeal, the Committee are required to alter the Valuation List in conformity with the decision of the Session.

If you should consider that your parish is aggrieved by the Valuation List of any other parish in the union, as approved by the Committee, you may, with the consent of the vestry, appeal against such list to the Quarter Session; but as the proceedings in such a case would be somewhat intricate, they should not be entered upon without competent legal advice.

When your Valuation List has been approved by the Committee it will be delivered to you, and you most take care it is preserved in the place where the rate-books are kept.

After the Valuation List has been approved and delivered to you, every poor-rate, and every rate required to be based on the poor-rate, must be laid upon the annual rateable value of the property as it appears in such list.

In case of subsequent alteration in the annual value of any property, either by increase or diminution, alteration of buildings or otherwise, you are required to prepare a supplemental Valuation List of such property, which will have to be dealt with in the manner before pointed out respecting the annual Valuation List. Owners of tenements can compound for rates as heretofore.

The Committee may order the production of all parish books, plans, and papers for their guidance; and they are empowered to allow compensation for any returns, copies, or extracts, or any valuation or Valuation List, or other act, matter, or thing made or done in pursuance of their order, and such expenses connected therewith as to them may seem just.

Disobedience to the orders of the Committee renders the offender liable to a penalty of 20*l.*

All notices or statements for the Committee may be left at my office or sent by post, addressed to the Committee there, or they may be delivered personally to me at my residence.

The foregoing remarks are intended as a concise explanation of those sections of the Act which are confined chiefly to the duties of overseers; but they necessarily convey very imperfectly the minute details of every step required to be taken by you. It will, however, devolve upon me, as clerk to the Committee, to give you, as often as occasion may require, such direct assistance in the matter as lies in my power.

I have, &c.

George A. Herring, Clerk.

York, North Riding.

Easingwold Union.

Easingwold Union.

Gentlemen, Easingwold, October 1862.

I am directed to inform you that the Guardians of the Easingwold Union at their meeting on the 26th September last, in pursuance of the Act 25th & 26th Vict. c. 103, called "The Union Assessment Committee Act, 1862," duly appointed an Assessment Committee of the union.

The Committee direct me to request that you will, as required by the said Act, prepare a Valuation List, according to the 6th & 7th Wm. 4th, c. 96, of all the rateable hereditaments in your parish, in the form transmitted herewith, and forward the same to me as clerk to the Committee, at my office in Easingwold, on or before the 6th day of November next.

In preparing such list you are required to revise the existing valuations in all cases where, in your judgment, the same are not correct; and, when corrected, the list so made is to be signed by you.

The term "gross estimated rental" is by the Act defined to be "the rent at which the hereditament might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes, and tithe-commutation rentcharge (if any)," and the net annual value, to be inserted in the column "Rateable Value," is defined to be "the same amount, deducting therefrom the probable average annual cost of the repairs, insurance, and other expenses (if any) necessary to maintain the hereditaments in a state to command such rent."

You are requested to prepare the list for your parish with the names of the occupiers in alphabetical order, the surname and Christian name being at full length, and in the case of tenancies under two or more owners, to insert the particulars relative to each owner on separate lines. It is also suggested that the calculations would be facilitated by omitting pence; and in hereditaments of large value, fractions of pounds will seldom occur in the actual rental, it being desirable to avoid minute calculations so far as practicable.

In any case of doubt or difficulty which may arise, I am directed by the Committee to inform you that application may be made to me for assistance. A further supply of forms of Valuation List, if required, may also be obtained at my office.

The first Valuation List to be prepared by you will be in the nature of a draft copy, which the Committee desire to have forwarded to them for inspection only, and the list will afterwards be returned to you with further instructions thereon, and for depositing for inspection by the ratepayers previously to the same being again transmitted to the Committee.

I am, &c.

John Haxby,

To the Overseers of the Poor. Clerk to the Assessment Committee.

Helmsley Union.

Helmsley Union.

No special instructions were given to the overseers when the Returns were called for, but the property tax, under Schedule A., was taken as a basis for filling up the column headed "Gross Estimated Rental;" the following deductions were made throughout each parish in ascertaining the rateable value, viz.:—

1.	For land only	– *s.* 6 *d.* in the £., or 2½ per cent.
2.	Farmhouses and land	1 *s.* 6 *d.* in the £., or 7½ per cent.
3.	Houses, other than farmhouses, with land attached	2 *s.* – *d.* in the £., or 10 per cent.
4.	Houses and buildings only	3 *s.* – *d.* in the £., or 15 per cent.
5.	Cottages under 6 *l.* a year	4 *s.* – *d.* in the £., or 20 per cent.
6.	Mills	5 *s.* – *d.* in the £., or 25 per cent.

Leyburn Union.

Leyburn Union.

To the Overseers of the Poor.

Notice is hereby given, that the Board of Guardians of the Union having, at a meeting held on the day of , 186 , appointed an Assessment Committee for the said union, in pursuance of "The Union Assessment Committee Act, 1862," you are hereby required by the said Act, within three calendar months after the appointment of such Committee, to make a list of all the rateable hereditaments in the said parish (or township), with the annual value thereof respectively, in the form set out in the Schedule to the said Act, which is as follows:—

Valuation

VALUATION LIST for [*the Parish or Place for which the List is made*], in the County of ——— York, North Riding.

Leyburn Union.

Name of Occupier.	Name of Owner.	Description of Property.	Name, or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

Signed this day of

A. B.
C. D. } Overseers of the Poor.

And unless you think that the valuation last acted upon in assessing the rate for the relief of the poor correctly shows the full annual rateable value of all such hereditaments, you are required to revise such valuation.

And when the said list (which is to be styled "The Valuation List") has been duly made and signed by you, you are to deposit it in the place within the said parish (or township) in which rate-books are deposited or kept, and to give public notice thereof, on the Sunday next following such deposit, in the same manner as in the case of a poor-rate allowed by the justices; and whilst such list remains so deposited, all persons assessed, or liable to be assessed, to the relief of the poor of the said parish (or township) will have the same right of inspecting and of demanding, and taking copies of, and extracts from, such list, as in the case of a poor-rate allowed by the justices;

And you are also required, as soon as the said list has been made and signed, to deliver a copy thereof to the Board of Guardians of the above-named union; and further, at the expiration of 14 days from the time of the notice of the deposit of such list, to transmit the list itself to the said Assessment Committee.

Signed, by order of the said Committee, this day of 186 .

Clerk of the Committee.

N. B.—The requisite forms for preparing the Valuation List may be obtained, in books or quires, on application to me, at

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MALTON UNION.

Malton Union.

Gentlemen, Malton, 1 November 1862.

BY "The Union Assessment Committee Act, 1862" (a copy of which I enclose for your guidance) it is provided that, with the view of making more effectual provision for securing uniform and correct valuations of parishes in the unions of England, the Board of Guardians in every union formed under the 4 and 5 Will. 4, c. 76, shall appoint a Committee from themselves, to be called "The Assessment Committee of the Union," for the investigation and supervision of the valuation of the parishes of such union. In pursuance thereof, the Board of Guardians of this union did, at their meeting held on the 18th day of October instant, appoint a Committee for the purposes of the said Act. And I am directed by such Committee to bring under your notice the provisions of the statute, so far as relates to your duties and responsibilities thereunder as overseers of the poor of the parish of

By Section 14 of the said Act you are required within three months after the appointment of the Committee to prepare a Valuation List of all the rateable hereditaments in the said parish, with the annual value thereof respectively in the form to the Schedule of the Act. It is of the utmost importance that all the rateable property in the parish should be returned, and that the particulars required by the two last columns of the schedule should be accurately set forth, as by a correct return by the overseers in the first instance the parish will be saved the trouble and expense of an appeal, or ultimately a valuation of the parish by competent valuers, which would in either case entail upon the ratepayers very considerable expenses.

You will probably find no difficulty in filling up the several columns in the form, except the two last, in which the "gross estimated rental" and the "rateable value" are to be inserted. The "gross estimated rental" is understood to be the full rent which the property can be let for to a tenant who undertakes to pay the usual tenant's charges, that is to say, rates, taxes, and rentcharge, if any.

The "rateable value" is ascertained by deducting from above the cost of repairs and insurance, and any other expenses which are necessary to maintain the property in a condition to command the same rent. In estimating this, the Committee consider that, as a general

York, North Riding. —— Malton Union.

rule, and in the absence of any special circumstance which may materially alter this estimate, a deduction of one-sixth from houses and one-tenth from land is fair and equitable. The remainder would then represent the annual rateable value, and should be returned accordingly.

To enable you to make the required return in duplicate, I forward herewith a supply of forms of Valuation Lists. When such Valuation List shall have been carefully prepared, you are required (by Sections 14 & 17) to authenticate it by your signatures, at the same time affixing the date, and thereupon to deposit the same in the place within the said parish in which rate-books are deposited or kept, and forthwith to forward a copy of the list so made, and signed by you, to the Assessment Committee. And you are also required by the said Act to give public notice of the deposit of such list on the Sunday next following the deposit thereof, in the same manner as in the case of a poor-rate allowed by justices, and, at the expiration of 14 days from the time of the notice given of the deposit of such list, you are to transmit the same to the Committee. All persons assessed, or liable to be assessed, may inspect the said list so deposited, and demand or take copies or extracts therefrom, as in the case of a poor-rate.

By the Act, the Assessment Committee may require the production before them of all kinds of valuations or assessments of a parish, whether parochial or parliamentary, except those which by any provision of law at present are not suffered to be made public, and may examine the persons having the custody of them.

The Committee will certainly consult the property tax and county rate valuations, and in case the Valuation List of a parish returned by the overseers differs widely from (especially if less than) those valuations, the Committee will feel themselves bound to make an inquiry into the rating of that parish, or to order a valuation of it. The Committee trust, therefore, that you will, by using your best efforts to prepare and deliver the Valuation Lists for your parish in accordance with the requirements of the Act and the suggestions of the Committee, prevent the necessity and expense of calling for documents, &c., to prove the accuracy thereof.

Although three months are allowed by the Act for the preparation and transmission of the Valuation Lists, I am directed by the Committee to urge upon you the propriety of proceeding with the same at your earliest convenience, and I am to add that the Committee will be prepared to allow remuneration for the preparation of such lists (if accurately completed) according to a scale to be hereafter agreed upon.

Should any question of doubt or difficulty arise in the performance of your duties, I am directed to state that the Committee will at all times be ready to give such advice as it may be in their power to afford, on your application.

I am, &c.
Samuel Walker,
Clerk to the Assessment Committee.

To the Overseers.

Northallerton Union.

NORTHALLERTON UNION.

To the Overseers of the Poor.

TAKE notice, that the Board of Guardians of the Union, in the count of in which the of is comprised, did, at their meeting, held on the day of , 186 , in pursuance of "The Union Assessment Committee Act, 1862," appoint an Assessment Committee for the said union, for the purposes of the said Act. Further take notice, that you the said overseers are required by the said Act, within three calendar months after the appointment of such Committee, to make a list of all the rateable hereditaments in the said parish, with the annual rateable value thereof respectively, in the form following, namely:—

Name of Occupier.	Name of Owner.	Description of Property.	Name, or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

Further take notice, that unless you the said overseers shall think that the valuation last acted upon in the said parish, in assessing the rate for the relief of the poor, correctly shows the full annual rateable value of all such hereditaments, you are required by the said Act to revise such valuation.

Further take notice, that when such Valuation List shall have been made and signed by you,

you, you are required by the said Act to deposit the same in the place in the said parish in which rate-books are deposited and kept, and forthwith to deliver a copy of the Valuation List so made and signed by you to the Board of Guardians of the said union. York, North Riding. Northallerton Union.

And further take notice, that you are required by the said Act to give public notice of the deposit of such list on the Sunday next following the deposit thereof, in the same manner as in the case of a poor-rate allowed by the justices, and, at the expiration of 14 days from the time of the notice given of the deposit of such list, transmit the same to the Assessment Committee of the said union.

By order of the Asssessment Committee of the said Union.

Dated this day of 186 .

Clerk to the Assessment Committee.

To the Overseers of the Poor.

Sirs, Northallerton Union, 186 .

I AM directed by the Assessment Committee appointed by the Guardians of the Union, pursuant to the Union Assessment Committee Act, 1862, to communicate to you the following suggestions for your guidance in discharging the important duties imposed upon you by that measure.

The intention of the Act is obviously to provide a ready and inexpensive method for levying parochial assessments upon one fair and equal standard. Some parishes may be rated altogether on too high, and others on too low a scale. Individual grievances also probably exist. To obtain a correct and uniform assessment, both for parishes generally and for occupiers individually, is a result much to be wished, and will, without doubt, receive your hearty co-operation.

Your duty as overseers appears to be as follows :—

In case the parishioners in vestry have not appointed a place for the deposit of the parish rate-books, a vestry should be immediately called for that purpose, and also for appointing some person or persons to have the custody of them.

You are required to make out, within three calendar months from this date, a Valuation List of all the rateable property in the parish according to the form sent herewith. This list must be signed by you, and deposited in the place in which the rate-books are directed to be kept.

A copy of the Valuation List must, at the same time, be delivered to me as clerk of the Board of Guardians; and public notice of the deposit of the Valuation List must be given on the Sunday following such deposit, in like manner as in the case of a poor-rate allowed by the justices.

All persons assessed, or liable to be assessed, have the right of inspecting and demanding and taking copies of, or extracts from, the Valuation List, without the payment of any fee.

You are required to transmit the Valuation List to the Committee at the expiration of 14 days after giving notice of its deposit, and you have the right in common with other ratepayers of inspecting and taking copies from the Valuation Lists of any of the other parishes within the union after they have been transmitted to the Committee. The object of this provision is to give you an opportunity of ascertaining if the Valuation Lists of the other parishes are made out on a scale uniform with your own.

If you think that your parish is aggrieved by the Valuation List of any other parish, you can, within 28 days after notice of the deposit as aforesaid, give the Committee and the overseers of that parish notice in writing of your objection, setting out the grounds thereof. If the ground of objection is unfairness or incorrectness in the valuation of any property for which any particular person is liable to be rated, or the omission of such property from the Valuation List, it is requisite that you should also give notice in writing of the objection and of the grounds thereof to such other person.

The first Valuation List to be prepared by you will be taken from the last rate-book, if you are satisfied that it correctly shows the full annual rateable value of the property within the parish, but if not you will revise and correct such valuation before you sign or deposit it.

If the Committee are dissatisfied with the Valuation List deposited by you, they may, with the consent of the guardians, direct a valuation of the parish to be made by a professional surveyor, and if such valuation shall exceed by one-sixth the valuation delivered to the Committee by you in the Valuation List, the expenses of the new valuation will have to be paid by your parish.

There is nothing in the present Act to alter or interfere with the law previously existing, which defines the net annual value of the property rated to be the rent at which the same might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes, and tithe-commutation rentcharge (if any), and deducting therefrom the probable annual value of the repairs, insurance, and other expenses (if any) necessary to maintain them in a state to command such rent.

York, North Riding.

Northallerton Union.

The gross estimated rental to be entered in the schedule will be the estimated rent, free of the usual tenant's rates and taxes, and tithe-commutation rentcharge.

The Committee will hold meetings for hearing objections to the Valuation Lists, and will give notice of every such meeting 28 days before it is held, which notice must be published by you on the Sunday next after its receipt, in the manner already pointed out.

If the Committee make any alteration in the Valuation List, it will be again deposited for inspection. Notice will be given of such deposit, and the Committee will appoint a day, not less than seven nor more than fourteen days from the re-deposit, for hearing objections to the list as allowed by them.

Ratepayers have still the power of appeal against a rate to the special or quarter sessions, and if any rate should be annulled hereafter on appeal, the Committee are required to alter the Valuation List in conformity with the decision of the session.

If you should consider that your parish is aggrieved by the Valuation List of any other parish in the union, as approved by the Committee, you may, with the consent of the vestry, appeal against such list to the quarter session, but as the proceedings in such a case would be somewhat intricate, they should not be entered upon without competent legal advice.

When your Valuation List has been approved by the Committee it will be delivered to you, and you must take care it is preserved in the place where the rate-books are kept.

After the Valuation List has been approved and delivered to you, every poor-rate, and every rate required to be based on the poor-rate, must be laid upon the annual rateable value of the property as it appears in such list.

In case of subsequent alteration in the annual value of any property, either by increase or diminution, alteration of buildings, or otherwise, you are required to prepare a supplemental Valuation List of such property, which will have to be dealt with in the manner before pointed out respecting the Annual Valuation List. Owners of tenements can compound for rates as heretofore.

The Committee may order the production of all parish books, plans, and papers for their guidance, and they are empowered to allow compensation for any returns, copies, or extracts, or any valuation or Valuation List, or other act, matter, or thing made or done in pursuance of their order, and such expenses connected therewith as to them may seem just.

Disobedience to the orders of the Committee renders the offender liable to a penalty of 20*l.*

All notices or statements for the Committee may be left at my office or sent by post, addressed to the Committee there, or they may be delivered personally to me at my residence.

The foregoing remarks are intended as a concise explanation of those sections of the Act which are confined chiefly to the duties of overseers; but they necessarily convey very imperfectly the minute details of every step required to be taken by you. It will, however, devolve upon me, as clerk to the Committee, to give you, as often as occasion may require, such direct assistance in the matter as lies in my power.

I have, &c.

Clerk.

Pickering Union.

Pickering Union.

Gentlemen, Pickering, December 1862.

By "The Union Assessment Committee Act, 1862," it is provided that, with the view of making more effectual provision for securing uniform and correct valuations of parishes in the unions of England, the Board of Guardians in every union formed under the 4 & 5 Will. 4, c. 76, shall appoint a Committee from themselves, to be called "The Assessment Committee of the Union," for the investigation and supervision of the valuation of the parishes of such union. In pursuance thereof, the Board of Guardians of this union did, at their meeting held on the 1st day December instant, appoint a Committee for the purposes of the said Act. And I am directed by such Committee to bring under your notice the provisions of the statute, so far as relates to your duties and responsibilities thereunder as overseers of the poor of the parish of .

By Section 14 of the said Act you are required within three months after the appointment of the Committee to prepare a Valuation List of all the rateable hereditaments in the said parish, with the annual value thereof respectively in the form to the Schedule of the Act. It is of the utmost importance that all the rateable property in the parish should be returned, and that the particulars required by the two last columns of the schedule should be accurately set forth, as by a correct return by the overseers, in the first instance, the parish will be saved the trouble and expense of an appeal, or ultimately a valuation of the parish by competent valuers, which would in either case entail upon the ratepayers very considerable expenses.

You will probably find no difficulty in filling up the several columns in the form, except the two last, in which the gross estimated rental and the rateable value are to be inserted. The gross estimated rental is understood to be the full rent which the property

property can be let for to a tenant who undertakes to pay the usual tenant's charges, that is to say, rates, taxes, and rentcharge, if any. York, North Riding, Pickering Union.

The rateable value is ascertained by deducting from the above the cost of repairs and insurance, and any other expenses which are necessary to maintain the property in a condition to command the same rent. In estimating this, the Committee consider that, as a general rule, and in the absence of any special circumstance which may materially alter this estimate, a deduction of one-sixth from houses and one-tenth from land is fair and equitable. The remainder would then represent the annual rateable value, and should be returned accordingly.

To enable you to make the required return in duplicate, I have forwarded a supply of forms of Valuation Lists. When such Valuation List shall have been carefully prepared, you are required (by Secs. 14 & 17) to authenticate it by your signatures, at the same time affixing the date, and thereupon to deposit the same in the place within the said parish in which rate-books are deposited or kept, and forthwith to forward a copy of the list so made, and signed by you, to the Assessment Committee. And you are also required by the said Act to give public notice of the deposit of such list on the Sunday next following the deposit thereof, in the same manner as in the case of a poor-rate allowed by justices, and, at the expiration of 14 days from the time of the notice given of the deposit of such list, you are to transmit the same to the Committee. All persons assessed, or liable to be assessed, may inspect the said list so deposited, and demand or take copies or extracts therefrom, as in the case of a poor-rate.

By the Act, the Assessment Committee may require the production before them of all kinds of valuations or assessments of a parish, whether parochial or Parliamentary, except those which by any provision of law at present are not suffered to be made public, and may examine the persons having the custody of them.

The Committee will certainly consult the property tax and county rate valuations, and in case the Valuation List of a parish returned by the overseers differ widely from (especially if less than) those valuations, the Committee will feel themselves bound to make an enquiry into the rating of that parish, or to order a valuation of it. The Committee trust, therefore, that you will, by using your best efforts to prepare and deliver the Valuation Lists for your parish in accordance with the requirements of the Act and the suggestions of the Committee, prevent the necessity and expense of calling for documents, &c., to prove the accuracy thereof.

Although three months are allowed by the Act for the preparation and transmission of the Valuation Lists, I am directed by the Committee to urge upon you the propriety of proceeding with the same at your earliest convenience, and I am to add that the Committee will be prepared to allow remuneration for the preparation of such list (if accurately completed) according to a scale to be hereafter agreed upon.

Should any question of doubt or difficulty arise in the performance of your duties, I am directed to state that the Committee will at all times be ready to give such advice as it may be in their power to afford on your application.

I am, &c.

F. D. Parkinson,

To the Overseers. Clerk to the Assessment Committee.

REETH UNION. Reeth Union.

Gentlemen, Richmond, Yorkshire, 2 December 1862.

I AM directed by the Reeth Union Assessment Committee to supply you with forms upon which you are required to make and sign the Valuation List in duplicate of your parish or township, and to request that you will deliver to me at the Board-room of the Reeth Union, at Reeth, one copy of the Valuation List, on or before Friday, the 26th day of December next; the other copy you are required to deposit in the place in your parish or township in which rate-books are deposited or kept, and give public notice of the deposit of such list on the Sunday next following the deposit thereof, and such notice must be given in the same manner as in the case of a poor-rate allowed by the justices, and all persons assessed, or liable to be assessed, to the relief of the poor of your parish or township may inspect and take copies of and extracts from such list; and you are further required, at the expiration of 14 days from the time of the notice given of the deposit of your list, to transmit such list to me (at the Board-room, Reeth).

The sum to be entered in the column headed "Gross Estimated Rental" in the Valuation List will be the amount of "the rent at which the property may reasonably be expected to let from year to year, free of tenant's rates and taxes and tithe-commutation rentcharge," "the tenant taking these burthens upon himself," so that the column will be filled up with figures "expressing or approximating to the conventional or rack rent on a tenancy from year to year."

When this is done, the rateable value will be ascertained from the gross estimated rental, by deducting the average annual cost of repairs and insurance and the other expenses (if any) necessary to put and maintain the property in a state to command the same rent.

The annual value of property as determined by the Income Tax Commissioners for the purposes of Schedule A., or the actual rent where the property is let, may as a general rule be considered a test of the reasonable rent.

York, North Riding.
—
Reeth Union.

The deductions from the gross estimated rental for repairs, insurance, and other expenses (if any) as above mentioned, are: for farms and land, 10 per cent., for houses and cottages, 20 per cent.

If you do not consider the existing valuation to be correct according to these explanations, you must revise the valuation of your parish or township, and make out your Valuation List according to such revision.

I shall be glad to give you any further information you may require, on application to me at my office in Richmond.

I am, &c.
James R. Tomlin,
Clerk to the Assessment Committee.

Richmond Union.

RICHMOND UNION.

To the Overseers of the Poor.

Gentlemen, Richmond, 8 October 1862.

I AM requested to inform you, that on the 27th of September last, a Committee was appointed for this union under the Union Assessment Committee Act, 1862, and to draw your attention to the 14th section of the Act, which requires the overseers of the poor of each parish or township in the union, within three calendar months after the appointment of the Committee, to make a list of all the rateable hereditaments in such parish or township, with the annual value thereof respectively, in the form set out in the Schedule to the Act.

The Committee therefore request that you will take the necessary steps to carry out the Act so far as relates to the duties imposed upon you.

Further information may be obtained on application to me.

I am, &c.
Wensley Hunton,
Clerk to the Committee.

N.B.—The attention of the overseers is directed to the following sections of the Act of Parliament:—

Section 14. Subject to any order as hereinafter referred to which may be made by the Committee, the overseers of each parish in the union shall, within three calendar months after the appointment of such Committee, make a list of all the rateable hereditaments in such parish, with the annual value thereof respectively, in so much of the form shown in the schedule annexed to the Act 6 & 7 Will. 4., c. 96, as is set out in the Schedule to this Act; and unless such overseers think that the valuation then last acted upon in assessing the rate for the relief of the poor correctly shows the full annual rateable value of all such hereditaments, they shall revise such valuation, and such overseers shall sign every list so made by them aforesaid, and such list shall be styled "The Valuation List."

Section 17. The Valuation List for each parish, made and signed by the overseers, or delivered to them, as hereinbefore provided, shall be deposited by the overseers in the place in such parish in which rate-books are deposited or kept, and a copy of such Valuation List shall be forthwith delivered to the Board of Guardians, and the overseers shall give public notice of the deposit of such list on the Sunday next following the deposit of such list, and such notice shall be given in the same manner, and all persons assessed, or liable to be assessed, to the relief of the poor of such parish shall have the like right of inspecting and of demanding, and taking copies of, and extracts from, such list, as in the case of a poor-rate allowed by the justices, and the overseers shall, at the expiration of 14 days from the time of the notice given of the deposit of such list, transmit the same to the Committee, and any overseer or other ratepayer within the union shall have the right of inspecting and taking copies of, and extracts from, any of the lists so transmitted.

The three calendar months within which the Valuation Lists are to be made will expire on the 27th of December next.

Gentlemen, Richmond, Yorkshire, 20 November 1862.

I AM directed by the Richmond Union Assessment Committee to supply you with forms upon which you are required to make and sign the Valuation List in duplicate of your parish or township, and to request that you will deliver to me at my office, in Richmond, one copy of the Valuation List on or before Saturday, the 20th day of December next; the other copy you are required to deposit in the place in your parish or township in which rate-books are deposited or kept, and give public notice of the deposit of such list on the Sunday next following the deposit thereof, and such notice must be given in the same manner as in the case of a poor-rate allowed by the justices, and all persons assessed, or liable to be assessed, to the relief of the poor of your parish or township may inspect and take copies of, and extracts from, such list; and you are further required at the expiration of 14 days from the time of the notice given of the deposit of your list, to transmit such list to me.

The sum to be entered in the column headed "Gross Estimated Rental" in the Valuation List will be the amount of "the rent at which the property might be expected to let, free

free of tenant's rates and taxes and tithe-commutation rentcharge," "the tenant taking these burthens upon himself," so that the column will be filled up with figures "expressing or approximating to the conventional or rack-rent on a tenancy from year to year."

When this is done, the rateable value will be ascertained from the gross estimated rental, by deducting the cost of repairs and insurance, and the other expenses (if any) necessary to maintain the property in a state to command the same rent.

If you do not consider the existing valuation to be correct according to these explanations, you must revise the valuation of your parish or township, and make out your Valuation List according to such revision.

I shall be glad to give you any further information you may require on application to me at my office.

I am, &c.,
Wensley Hunton,
Clerk to the Assessment Committee.

Stokesley Union.

To the Overseers of the Poor for the Parish of Bilsdale Midcable.

Sirs, Stokesley Union, 1862.

I am directed by the Assessment Committee, appointed by the Guardians of the Stokesley Union, pursuant to the Union Assessment Committee Act 1862, to communicate to you the following suggestions for your guidance in discharging the important duties imposed upon you by that measure.

The intention of the Act is obviously to provide a ready and inexpensive method for levying parochial assessments upon one fair and equal standard. Some parishes may be rated altogether on too high, and others on too low a scale. Individual grievances also probably exist. To obtain a correct and uniform assessment, both for parishes generally and for occupiers individually, is a result much to be wished, and will, without doubt, receive your hearty co-operation.

Your duty as overseers appears to be as follows:—

In case the parishioners in vestry have not appointed a place for the deposit of the parish rate-books, a vestry should be immediately called for that purpose, and also for appointing some person or persons to have the custody of them.

You are required to make out, within three calendar months from this date, a Valuation List of all the rateable property in the parish according to the form sent herewith. This list must be signed by you, and deposited in the place in which the rate-books are directed to be kept.

A copy of the Valuation List must at the same time be delivered to me, as clerk of the Board of Guardians; and public notice of the deposit of the Valuation List must be given on the Sunday following such deposit, in like manner as in the case of a poor-rate allowed by the justices.

All persons assessed, or liable to be assessed, have the right of inspecting and demanding and taking copies of or extracts from the Valuation List, without the payment of any fee.

You are required to transmit the Valuation List to the Committee at the expiration of 14 days after giving notice of its deposit; and you have the right, in common with other ratepayers, of inspecting and taking copies from the Valuation Lists of any of the other parishes within the union after they have been transmitted to the Committee. The object of this provision is to give you an opportunity of ascertaining if the Valuation Lists of the other parishes are made out on a scale uniform with your own.

If you think that your parish is aggrieved by the Valuation List of any other parish, you can, within 28 days after notice of the deposit as aforesaid, give the Committee and the overseers of that parish notice in writing of your objection, setting out the grounds thereof. If the ground of objection is unfairness or incorrectness in the valuation of any property, for which any particular person is liable to be rated, or the omission of such property from the Valuation List, it is requisite that you should also give notice in writing of the objection and of the grounds thereof to such other person.

The first Valuation List to be prepared by you will be taken from the last rate-book, if you are satisfied that it correctly shows the full annual rateable value of the property within the parish, but if not, you will revise and correct such valuation before you sign or deposit it.

If the Committee are dissatisfied with the Valuation List deposited by you, they may, with the consent of the Guardians, direct a valuation of the parish to be made by a professional surveyor, and if such valuation shall exceed by one-sixth the valuation delivered to the Committee by you in the Valuation List, the expenses of the new valuation will have to be paid by your parish.

There is nothing in the present Act to alter or interfere with the law previously existing, which defines the net annual value of the property rated to be the rent at which the same might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes and tithe-commutation rentcharge (if any), and deducting therefrom the probable annual value of the repairs, insurance, and other expenses (if any) necessary to maintain them in a state to command such rent.

York, North Riding.
Stokesley Union.

The gross estimated rental to be entered in the schedule will be the estimated rent, free of the usual tenant's rates and taxes and tithe-commutation rentcharge.

The Committee will hold meetings for hearing objections to the Valuation Lists, and will give notice of every such meeting 28 days before it is held, which notice must be published by you on the Sunday next after its receipt, in the manner already pointed out.

If the Committee make any alteration in the Valuation List, it will be again deposited for inspection. Notice will be given of such deposit, and the Committee will appoint a day, not less than seven nor more than 14 days from the re-deposit, for hearing objections to the list as allowed by them.

Ratepayers have still the power of appeal against a rate to the Special or Quarter Sessions, and if any rate should be annulled hereafter on appeal, the Committee are required to alter the Valuation List in conformity with the decision of the Session.

If you should consider that your parish is aggrieved by the Valuation List of any other parish in the Union, as approved by the Committee, you may, with the consent of the vestry, appeal against such list to the Quarter Sessions; but as the proceedings in such a case would be somewhat intricate, they should not be entered upon without competent legal advice.

When your Valuation List has been approved by the Committee it will be delivered to you, and you must take care it is preserved in the place where the rate-books are kept.

After the Valuation List has been approved and delivered to you, every poor-rate, and every rate required to be based on the poor-rate, must be laid upon the annual rateable value of the property as it appears in such list.

In case of subsequent alteration in the annual value of any property, either by increase or diminution, alteration of buildings or otherwise, you are required to prepare a supplemental Valuation List of such property, which will have to be dealt with in the manner before pointed out respecting the annual Valuation List. Owners of tenements can compound for rates as heretofore.

The Committee may order the production of all parish books, plans, and papers for their guidance, and they are empowered to allow compensation for any returns, copies, or extracts, or any valuation or Valuation List, or other act, matter, or thing made or done in pursuance of their order, and such expenses connected therewith as to them may seem just.

Disobedience to the orders of the Committee renders the offender liable to a penalty of 20 *l.*

All notices or statements for the Committee may be left at my office or sent by post, addressed to the Committee there, or they may be delivered personally to me at my residence.

The foregoing remarks are intended as a concise explanation of those sections of the Act which are confined chiefly to the duties of overseers; but they necessarily convey very imperfectly the minute details of every step required to be taken by you. It will, however, devolve upon me, as clerk to the Committee, to give you, as often as occasion may require, such direct assistance in the matter as lays in my power.

I have, &c.
J. P. Sowerby,
Clerk.

York, West Riding.
Barnsley Union.

COUNTY OF YORK, WEST RIDING.

Barnsley Union.

To the Overseers of the Poor.

I do hereby give notice to you, the above-named overseers of the poor of the township of and to each and every of you, that the Union Assessment Committee of the Barnsley Union, appointed by the Guardians of the said union, in pursuance of the "Union Assessment Committee Act, 1862," at the first meeting of the said Committee, holden on the 23d day of September last, at the board room of the Guardians of the Poor of the Barnsley Union.

Resolved and ordered:—"That the overseers of each township, comprised in the said Barnsley Union, be requested and required to make out the Valuation Lists of their respective townships, within the time limited by, and pursuant to, the provisions of the said statute."

I now therefore give you notice, and request that you, the above-named overseers of the poor of the township of will, on or before the 9th day of December next, make, or cause to be made, a true and correct list of all the rateable hereditaments in your said township of with the annual value thereof respectively, in the form set out in the schedule to the said Act.

Given under my hand, this 1st day of October 1862.

(By order) *John Tyas,*
Clerk to the said Committee.

Bramley Union.

York, West Riding, Bramley Union.

To the Overseers of the Poor of the Townships of Bramley and Gildersome, in the County of York.

Take notice, that the Board of Guardians of the Bramley Union, in the county of York, in which the townships of Bramley and Gildersome are comprised, did, at their meeting, held on the 27th day of April 1863, in pursuance of "The Union Assessment Committee Act, 1862," appoint an Assessment Committee for the said union, for the purposes of the said Act. Further take notice, that you, the said overseers, are required by the said Act, within three calendar months after the appointment of such Committee, to make a list of all the rateable hereditaments in the said parish with the annual rateable value thereof respectively, in the form following, namely:—

Name of Occupier.	Name of Owner.	Description of Property.	Name, or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

Further take notice, that unless you the said overseers shall think that the valuation last acted upon in the said parish, in assessing the rate for the relief of the poor, correctly shows the full annual rateable value of all such hereditaments, you are required by the said Act to revise such valuation.

Further take notice, that when such Valuation List shall have been made and signed by you, you are required by the said Act to deposit the same in the place in the said parish in which rate books are deposited and kept, and forthwith to deliver a copy of the Valuation List so made and signed by you to the Board of Guardians of the said union.

And further take notice, that you are required by the said Act to give public notice of the deposit of such list on the Sunday next following the deposit thereof, in the same manner as in the case of a poor rate allowed by the justices, and at the expiration of 14 days from the time of the notice given of the deposit of such list, transmit the same to the Assessment Committee of the said union.

By order of the Assessment Committee of the said union.

Dated this day of 186 .

Jno. Dolby,
Clerk to the Assessment Committee of the Bramley Union.

North Bierley Union.

North Bierley Union.

Gentlemen, Board Room, Bradford, 27 October 1862.

I am directed by the Assessment Committee of this union to address a circular to the overseers of the several townships with a few plain and general instructions for their guidance, with regard to the requirements of the recent statute quoted above, and in compliance with such direction I would observe:—

1. That the Valuation Lists are to be prepared by the overseers of each township in the union in every year, within three calendar months after the appointment of the Committee —sec. 14—(which Committee for the residue of the current year was appointed on the 4th ultimo), and in the form given in the schedule to the Act.

2. Taking the latest poor rate as their guide, the overseers will copy the required particulars into the first five columns of the Valuation List, revising and correcting them where necessary; they will then enter into the columns for the "Gross Estimated Rental" the ordinary rack rent of the several properties estimated on the assumption that the tenant pays the rates and taxes and tithe rentcharge (if any), but not the repairs and insurance; and finally, they will copy into the last column of the form the "Rateable Value" of the several properties as it appears in the rate book, if they consider it to be correct; but if not, they must revise it, and enter in the Valuation List the amount which after such revision may appear to them to be a true and just estimate of the full annual rateable value. The list must comprise all the rateable hereditaments in the township; so that if there be any rateable hereditaments not actually rated in the latest poor rate, they should be included in the Valuation List.

York, West Riding — North Bierley Union.

3. The gross estimated rental is defined by this section to be "The rent at which the hereditaments might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes, and the tithe-commutation rentcharge (if any);" and it would seem that the word "free" according to the opinion of the law officers of the Crown, although at variance with the true grammatical construction of the clause, is to be construed as if referring to the landlord, and not to the tenant.

4. The opinion thus given will doubtless be generally adopted by the overseers and Assessment Committees in construing the analagous definition contained in sec. 15 of the present Act, and therefore the gross estimated rental will be the ordinary rack rent of the property.

5. The proviso in the 15th sec. of the recent Act must be carefully borne in mind. It is to the effect that nothing therein mentioned shall repeal or interfere with the provisions contained in the 1st sec. of the statute 6th & 7th William IV., c. 96, defining the net annual value of the heriditaments to be rated.

6. When the overseers have carefully prepared the Valuation Lists, they are required to authenticate them by their signatures, at the same time affixing the date (S. 14); and thereupon to deposit them in the place within the township in which the rate books are deposited or kept.

7. The Valuation List being thus duly deposited, the overseers are to give public notice of it on the following Sunday, and all persons assessed, or liable to be assessed, may inspect it and demand or take copies or extracts as in the case of a poor rate.

8. At the same time the overseers are forthwith to send a copy of the list to the Board of Guardians, and at the end of 14 days from the notice they are to send the list itself to the Committee. Any overseer or other ratepayer within the union will thereupon be entitled to inspect and copy it.—Sec. 17.

9. Persons interested may make their objections before the lists are settled by the Committee. Such objections may be made by the overseer or overseers of any township within the union, apparently on any ground or by any person who may feel himself aggrieved, either on the ground of unfairness or incorrectness in the valuation, or on the ground of the omission of any property which is liable to be rated. The objector must give notice of his objection within 28 days after the notice of the depositing of the list in the township.—Sec. 18.

10. Objections are to be heard by the Committee at meetings appointed for the purpose of which 28 days notice must be given to the overseers, who are to publish it, in the same manner as a poor rate, on the following Sunday.—Sec. 19.

11. When the Valuation List has been approved by the Committee, it is to be delivered to the overseers of the township, and to be preserved at the like place, and in the like custody, and be subject to the like resort thereto, and to be delivered over from time to time in like manner as the books in which the poor rates are entered. It is moreover to be produced by the overseers before the justices upon application for the allowance of rates, at the Special General or Quarter Sessions when any appeal is to be heard, and at such times and places as the Assessment Committee may from time to time direct.—Secs. 20, 21, 23.

12. The first Valuation List for each township having passed through these various stages, it is therefore to be regarded as the Valuation List in force in such township, until a new Valuation List be approved and delivered in like manner. During the currency of each year, however, alterations and additions may be made in the existing Valuation Lists by means of Supplemental Lists, and the Valuation Lists in force at any time are to include the alterations and additions so made.—Sec. 24.

The new statute contains many other important provisions which it is essential should be carefully considered by both overseers and assistant overseers; and as two or three excellent publications thereof have already appeared, with copious notes thereon, I would respectfully suggest that you furnish yourselves with one or other of them if you have not already done so.

I have, &c.
W. Lancaster.

To the Overseers of the Poor.

Doncaster Union.

Doncaster Union.

To the Overseers of the Poor.

Board Room, Guildhall, Doncaster,
5 November 1862.

Gentlemen,

Having, by direction of the Assessment Committee, transmitted to you, a short time since, a copy of "The Union Assessment Committee Act, 1862," and the Poor Law Board's explanatory letter thereon, with the view of your becoming fully aware of, and acquainted with the duties you have to perform under that Act, I am now desired to address to you the following communication relative to the Valuation List directed by the Act to be prepared

pared by you; prefacing the same with this recommendation, that before proceeding to make out such Valuation List, you should use your best endeavours to ascertain that the last rate-book, from which the list will principally have to be prepared, is not only correct in the particulars there stated, but comprises all the rateable hereditaments in the parish, so that any such property not previously actually rated may be included in the Valuation List, according to the requirement of the 14th section of the above-mentioned Act.

Of the Valuation List, before adverted to, a form is given in the Schedule to the Act, and may be had also at the Union Clerk's Office. And to ensure uniformity as near as may be throughout the union parishes in the precise mode of accurately filling up that form, the Committee deem it expedient to draw your careful attention to the headings of the several columns of it, and to offer a few brief observations on the last two of them —that is, the columns headed "Gross Estimated Rental," and "Rateable Value;" the other five previous columns not requiring, as you will readily perceive, anything more than the inserting of the particulars contained in the similarly headed columns of the latest allowed rate-book of your parish, revised and corrected previously, as before suggested, where found necessary.

Referring to the Act, you will find by sect. 15 that the gross estimated rental is (for the purpose of filling up the column so headed in the Valuation List) defined to be "the rent at which the hereditaments might reasonably be expected to let from year to year, free of all usual tenant's rates, taxes, and tithe-commutation rentcharge, if any,"—that is, in other words, the rent at which the property might be expected to be let, the tenant taking upon himself the burden of such rates, taxes, and tithe-commutation rentcharge; so that practically the column headed "Gross Estimated Rental" should be filled up with figures expressive of the ordinary rack rent of the property on a tenancy from year to year.

As to "rateable value," the Committee instruct as follows, viz., that in respect of farms, including house and buildings, a deduction of one-twelfth be made from the gross rental to estimate the rateable value, in accordance with the Parochial Assessment Act.

That in respect of houses and buildings not being farm houses, a deduction of one-sixth be similarly made from the gross rental.

That in case of land occupied with houses, not being farm houses, the land and houses be separately rated, and the deductions made of one-twelfth and one-sixth respectively.

With respect to the rating of tithe rentcharges, the Committee deem it best for your guidance, in properly filling up the columns of "Gross Estimated Rental" and "Rateable Value," to refer you to the Poor Law Board's printed circular letter "On Rating Tithes" of the 9th May 1859, sent to you at that time, in which that most difficult subject is fully considered and clearly explained. In the event of your copy of that letter not being forthcoming, a duplicate copy may be seen and perused by you on applying at the office of the Union Clerk.

In conclusion, the Committee earnestly request that no unnecessary delay may take place in completing and depositing the Valuation List, and delivering a copy of the same to the Board of Guardians, pursuant to the directions of the Act of Parliament.

I am, &c.
James Falconar,
Clerk to the Committee.

Ecclesall Bierlow Union.

Copy Resolutions of the Assessment Committee transmitted to each Overseer of the Poor.

At the first meeting of the Assessment Committee of the Ecclesall Bierlow Union, held on the 19th day of November 1862, at two o'clock in the afternoon, the Clerk to the Guardians reported that, at a special meeting of the Guardians, held on the 12th instant, the following Resolution was passed, viz.:—

That a Committee be now appointed, consisting of four *ex-officio* Guardians and eight elected Guardians, to be called "The Assessment Committee of the Union," for the investigation and supervision of the valuations to be made within the union, and for the performance of such acts and duties as are mentioned and set forth in the Act 25 & 26 Vict., c. 103, intituled "An Act to amend the Law relating to Parochial Assessments in England." That the clerk inform the overseers of each parish in the union that they are required, within three calendar months from the appointment of the Committee, to make a list of all the rateable hereditaments in such parish, with the annual value thereof respectively, in so much of the form shown in the Schedule annexed to the Act 6 & 7 Will. 4, c. 96, as is set out in the Schedule to the Act 25 & 26 Vict., c. 103; and that unless such overseers think that the valuation last acted upon, in assessing the rate for the relief of the poor, correctly shows the full annual rateable value of all such hereditaments, they must revise such valuation, and sign every list so made by them.

Resolved, That in the event of the overseers of any township deeming it expedient that some person should be appointed under Section 16 of the Act 25 and 26 Vict., c. 103, to

York, West Riding.

Ecclesall Bierlow Union.

make out the Valuation List instead of the overseers, they be informed that the Committee will be prepared at their next meeting to hear any application they may think fit to make.

Resolved, That with the view of securing uniformity in the assessments of the several parishes in the union, the overseers be informed that the gross estimated rental is the rent at which property may reasonably be expected to let from year to year, the tenant paying the usual tenant's rates and taxes, and tithe-commutation rentcharge (if any); that rateable value is the amount of the gross estimated rental as above defined, after deducting therefrom the average annual expenses of repairs and insurances, with any other expenses which may be necessary to put the property in a state to command rent; that the annual value of property as determined by the Income Tax Commissioners for the purposes of Schedule A, or the actual rent where the property is let, may as a general rule be considered a test of the reasonable rent for the purpose of the Parochial Assessment Act, but as not a conclusive test, and that the existence of important exceptional circumstances must receive due consideration; that deductions from the gross estimated rental for repairs, insurance, and other expenses (if any) necessary to keep property in a state in which it will be fit to command rent, may be made by way of percentage on the gross estimated rental, within the following limits:—For land, from $8\frac{1}{2}$ to $12\frac{1}{2}$ per cent.; and for houses and buildings, from 20 *l.* to 25 *l.* per cent.

Resolved, That under the authority of the 13th sec. 25 & 26 Vict., c. 103, copies be obtained of the Property Tax Assessment, Schedule A., of the several parishes in the union, for the use of the Assessment Committee.

Resolved, That the clerk prepare a return, showing the following particulars, viz.:—The amount of the rateable value of each township as assessed for the relief of the poor, the annual value of each township as assessed to the county rate, and the annual value of the property in each township as determined by the Income Tax Commissioners for the purposes of Schedule A.

Resolved, That the next meeting of the Committee be holden at the board-room of the Guardians, on Wednesday, the eighth day of January next.

Goole Union.

GOOLE UNION.

Gentlemen, Goole, 18 November 1862.

AT a meeting of the Assessment Committee for this union, held at the board-room on Monday, the 10th instant, I was directed to request that you will, according to the provision of the "Parochial Assessment Act," 25 & 26 Vic., c. 103, a copy of which has been supplied to your Guardian, prepare a valuation for your township according to the form given in the said Act, within three calendar months from that date, showing the estimated value of what will be the fair rent after deducting rates, taxes, and all outgoings that a tenant is liable to according to the 6 & 7 Will. 4, c. 96, which defines what is the net annual value, and, when so prepared, to forward copy of such Valuation List to the Board of Guardians of this union.

In order to facilitate this matter, the Committee desire me to suggest the propriety of your calling a meeting as early as possible of the ratepayers of your township, and forming a Committee of say three gentlemen to assist you in the more correctly carrying out the provisions of the Act.

I am, &c.
Thos. Wilson,
Clerk to the Assessment Committee.

Gentlemen, Goole, 20 December 1862.

I AM directed by the Assessment Committee to request you to furnish them, on or before Saturday next, the 27th instant, with a statement of the particulars of the present valuation of your township, showing the name of the owner or occupier of the various farms, houses, cottages, lands, or other property in your township, together with the total number of acres and the actual rateable value of same separately. This information you will readily obtain on reference to your rate-book; and as the Assessment Committee will meet on Monday, the 29th instant, I trust you will not fail to let me have this statement in sufficient time.

I am, &c.
Thos. Wilson,
Clerk to the Assessment Committee.

Gentlemen, Goole, 29 December 1862.

I AM directed by the Assessment Committee to request that you will forward to me on or before Saturday next, the 3rd of January, a statement showing separately—

The number of acres rated,
The number of farmsteads,
The number of houses (not being farm houses) above the value 10 *l.* and under 20 *l.*,
And the number of cottages not exceeding 6 *l.* per annum.

You

You will please give this your immediate attention, so that I may receive same by the time mentioned.

Yours, &c.
Thos. Wilson,
Clerk.

Gentlemen, Goole, 30 December 1862.

I AM directed by the Assessment Committee to request you will furnish me on or before Saturday next, the 3rd January, with a statement giving the various particulars indicated by the enclosed form which I herewith forward you for your guidance.

I am, &c.
Thos. Wilson,
Clerk.

Gentlemen, Goole, 2 January 1863.

I BEG to inform you that there will be a meeting held at the board-room at this union workhouse on Monday next, at half-past 10 o'clock in the forenoon, for the purpose of considering what will be the necessary amount of deductions to be made in the preparation of your new Valuation List; and as you have no doubt formed a Committee before this to assist in your township, it is particularly requested that one member of that Committee will attend the above meeting, so that an uniform system may be adopted in every township throughout the union.

I am, &c.
Thos. Wilson,
Clerk.

Gentlemen, Goole, 19 February 1863.

I AM directed by the Assessment Committee to request that you will, in accordance with the 17th section of the Parochial Assessment Act (if not already done), immediately deposit the Valuation List for your township, made and signed by both overseers, in the usual place in the township in which the rate-books are deposited or kept, and that on Sunday next you will cause a public notice to be given on the church doors of such list having been so deposited, in order that the persons assessed therein may, if they think proper, inspect, or take copies or extracts therefrom, and also that after the expiration of 14 days from giving such notice, and before the 15th March next, you will transmit the list to the Assessment Committee (of which you will take care to keep a copy for the use of your township).

On reference to the same section you will observe that the lists already furnished are to be delivered to the Board of Guardians, which will be done at their next meeting, and afterwards retained by them.

I am, &c.
Thos. Wilson.

Gentlemen, Goole, 7 April 1863.

I AM directed by the Assessment Committee to request that you will, when ascertaining the gross estimated rental in assessing tithes, take the amount for which the tithes were commuted according to the average for the last seven years as published on the 1st January in each year. And also, that in filling in the rateable value the average rates of the preceding year as paid by the tithe-owner must be deducted.

I am, &c.
Thos. Wilson.

Gentlemen, Goole, 8 April 1863.

I AM directed by the Assessment Committee to request the house property to be returned at the actual rental, less the amount of rates where paid by the owner, the rateable value being 20 per cent. when under 6*l.* per year.

I am, &c.
Thos. Wilson.

Gentlemen, Goole, 23 July 1863.

BY book post, I beg to forward you the Valuation List for your township as altered by the Assessment Committee, and am directed to request you will redeposit same for 28 days at the usual place, giving proper notice thereof, and that, at the expiration of that time, you will return same to me in time for our meeting on the 31st August next.

I am, &c.
Thos. Wilson.

York, West Riding. — Goole Union.

Copy deductions ordered to be made by the overseers in the preparation of their Valuation Lists:—

Land only	$2\frac{1}{2}$ *l.* per cent.
Land with farmsteads and houses	$7\frac{1}{2}$ *l.* per cent.
Houses with land (other than farm houses)	10 *l.* per cent.
Houses and buildings only above 6 *l.*	15 *l.* per cent.
Cottages under 6 *l.*	20 *l.* per cent.
Mills, &c.	25 *l.* per cent.

Hemsworth Union.

Hemsworth Union.

To the Overseers of the Poor of the Parish of Ackworth, in the County of York.

Take notice, that the Board of Guardians of the Hemsworth Union, in the county of York, in which the parish of Ackworth is comprised, did at their meeting, held on the 16th day of April 1863, in pursuance of "The Union Assessment Committee Act, 1862," appoint an Assessment Committee for the said union, for the purposes of the said Act. Further take notice, that you the said overseers are required by the said Act, within three calendar months after the appointment of such Committee, to make a list of all the rateable hereditaments in the said parish, with the annual rateable value thereof respectively, in the form following, namely:—

Name of Occupier.	Name of Owner.	Description of Property.	Name, or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

Further take notice, that unless you the said overseers shall think that the valuation last acted upon in the said parish, in assessing the rate for the relief of the poor, correctly shows the full annual rateable value of all such hereditaments, you are required by the said Act to revise such valuation.

Further take notice, that when such Valuation List shall have been made and signed by you, you are required by the said Act to deposit the same in the place in the said parish in which rate-books are deposited and kept, and forthwith to deliver a copy of the Valuation List so made and signed by you to the Board of Guardians of the said union.

And further take notice, that you are required by the said Act to give public notice of the deposit of such list on the Sunday next following the deposit thereof, in the same manner as in the case of a poor-rate allowed by the justices, and, at the expiration of 14 days from the time of the notice given of the deposit of such list, transmit the same to the Assessment Committee of the said Union.

By order of the Assessment Committee of the said Union.

Dated this 1st day of May 1863.

Jno. Foster,
Clerk to the Assistant Committee of the Hemsworth Union.

Huddersfield Union.

Huddersfield Union.

Gentlemen, Huddersfield, 23 October 1862.

I beg to state that the Assessment Committee for this union was appointed by the Board of Guardians at their meeting held on Friday, the 5th day of September last, and that the Valuation Lists, by the above Act required to be made, are to be delivered at the board-room, Albion-street, Huddersfield, within three months from that day, viz.:—before the 5th day of December next; and the Committee trust there may not be anything to prevent the lists from being delivered within the time specified, so that they can be made available for the next apportionment of the common charges of the union.

A form of Valuation List (which must be strictly adhered to) has been prepared, and may be had of Mr. Roebuck (King-street), the printer for the union.

The overseers will see the necessity for immediately furnishing themselves with the required

required forms. The several particulars to be included in the Valuation List will be obtained from the present rate-book, subject to such alterations, additions, and deductions, as may have become necessary through changes of occupancy, improvements, or otherwise. York, West Riding. Huddersfield Union.

The lists must be prepared with great regard to accuracy and neatness, and be free from erasures. They must also be headed with the name of the township, and numbered in consecutive order; the two pages, however, which constitute the list, must bear the same folio number.

When the lists have been prepared they must be dated and signed by the churchwardens and overseers, and deposited at the usual place in the township for depositing parish documents.

On the Sunday after the deposit, public notice thereof must be given in the ordinary way, a form of which will be supplied in due course.

The overseers must also make out another copy and send it to the Board of Guardians soon after they have made the original. At the expiration of 14 days after the deposit they will transmit the original list to the Committee, accompanied by a statement as to the date of the last valuation, and the name and address of the valuer.

It is not anticipated that the overseers will experience any great difficulty in the preparation of the lists; nor is it thought necessary at present to allude to the other requirements of the Act, but if any further information should be necessary I shall be glad to render any assistance in my power.

With a view, however, to prevent any applications in this respect from unduly interfering with the other duties of my office, it is desirable that the hours should be from two to four.

I am, &c.

John Cocking,
Clerk to the said Committee.

To the Overseers of .

KNARESBOROUGH UNION. Knaresborough Union.

To the Overseers of the Poor.

TAKE notice, that the Board of Guardians of the Knaresborough Union, in the county of York, in which the of is comprised, did at their meeting, held on the 12th day of November 1862, in pursuance of "The Union Assessment Committee Act 1862," appoint an Assessment Committee for the said union, for the purposes of the said Act. Further take notice, that you the said overseers are required by the said Act, within three calendar months after the appointment of such Committee, to make a list of all the rateable hereditaments in the said parish, with the annual rateable value thereof respectively, in the form following, namely:—

Name of Occupier.	Name of Owner.	Description of Property.	Name, or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

Further take notice, that unless you the said overseers shall think that the valuation last acted upon in the said parish, in assessing the rate for the relief of the poor, correctly shows the full annual rateable value of all such hereditaments, you are required by the said Act to revise such valuation.

Further take notice, that when such Valuation List shall have been made and signed by you, you are required by the said Act to deposit the same in the place in the said parish in which rate-books are deposited and kept, and forthwith to deliver a copy of the Valuation List so made and signed by you to the Board of Guardians of the said union.

And further take notice, that you are required by the said Act to give public notice of the deposit of such list on the Sunday next following the deposit thereof, in the same manner as in the case of a poor-rate allowed by the justices, and at the expiration of 14 days from the time of the notice given of the deposit of such list, transmit the same to the Assessment Committee of the said union.

By order of the Assessment Committee of the said union.

Dated this 19th day of November 1862.

Edwin Smith,
Clerk to the Assessment Committee of the Knaresborough Union.

York, West Riding.

Knaresborough Union.

To the Overseers of the Poor.

Sirs, Knaresborough Union, 29 November 1862.

I am directed by the Assessment Committee appointed by the Guardians of the Knaresborough Union, pursuant to the Union Assessment Committee Act, 1862, to communicate to you the following suggestions for your guidance in discharging the important duties imposed upon you by that measure.

The intention of the Act is obviously to provide a ready and inexpensive method for levying parochial assessments upon one fair and equal standard. Some parishes may be rated altogether on too high, and others on too low a scale. Individual grievances also probably exist. To obtain a correct and uniform assessment, both for parishes generally, and for occupiers individually, is a result much to be wished, and will, without doubt, receive your hearty co-operation.

Your duty as overseers appears to be as follows:—

In case the parishioners in vestry have not appointed a place for the deposit of the parish rate-books, a vestry should be immediately called for that purpose, and also for appointing some person or persons to have the custody of them.

You are required to make out, within three calendar months from the 12th instant a Valuation List of all the rateable property in the parish according to the form sent on the 19th instant. This list must be signed by you, and deposited in the place in which the rate-books are directed to be kept.

A copy of the Valuation List must, at the same time, be delivered to me as clerk of the Board of Guardians; and public notice of the deposit of the Valuation list must be given on the Sunday following such deposit, in like manner as in the case of a poor-rate allowed by the justices.

All persons assessed, or liable to be assessed, have the right of inspecting and demanding and taking copies of, or extracts from, the Valuation List, without the payment of any fee.

You are required to transmit the Valuation List to the Committee at the expiration of 14 days after giving notice of its deposit, and you have the right in common with other ratepayers of inspecting and taking copies from the Valuation Lists of any of the other parishes within the union after they have been transmitted to the Committee. The object of this provision is to give you an opportunity of ascertaining if the Valuation Lists of the other parishes are made out on a scale uniform with your own.

If you think that your parish is aggrieved by the Valuation List of any other parish, you can, within 28 days after notice of the deposit as aforesaid, give the Committee and the overseers of that parish notice in writing of your objection, setting out the grounds thereof. If the ground of objection is unfairness or incorrectness in the valuation of any property for which any particular person is liable to be rated, or the omission of such property from the Valuation List, it is requisite that you should also give notice in writing of the objection and of the grounds thereof to such other person.

The first Valuation List to be prepared by you will be taken from the last rate-book, if you are satisfied that it correctly shows the full annual rateable value of the property within the parish, but if not you will revise and correct such valuation before you sign or deposit it.

If the Committee are dissatisfied with the Valuation List deposited by you, they may, with the consent of the guardians, direct a valuation of the parish to be made by a professional surveyor, and if such valuation shall exceed by one-sixth the valuation delivered to the Committee by you in the Valuation List, the expenses of the new valuation will have to be paid by your parish.

There is nothing in the present Act to alter or interfere with the law previously existing, which defines the net annual value of the property rated to be the rent at which the same might reasonably be expected to let from year to year, free of all usual tenants' rates and taxes, and tithe-commutation rentcharge, if any, and deducting therefrom the probable annual value of the repairs, insurance, and other expenses, if any, necessary to maintain them in a state to command such rent.

The gross estimated rental to be entered in the schedule will be the estimated rent, free of the usual tenants' rates and taxes, and tithe-commutation rentcharge.

The Committee will hold meetings for hearing objections to the Valuation Lists, and will give notice of every such meeting 28 days before it is held, which notice must be published by you on the Sunday next after its receipt, in the manner already pointed out.

If the Committee make any alteration in the Valuation List it will be again deposited for inspection. Notice will be given of such deposit, and the Committee will appoint a day, not less than seven nor more than fourteen days from the re-deposit, for hearing objections to the list as allowed by them.

Ratepayers

Ratepayers have still the power of appeal against a rate to the special or quarter sessions, and if any rate should be annulled hereafter on appeal, the Committee are required to alter the Valuation List in conformity with the decision of the session.

If you should consider that your parish is aggrieved by the Valuation List of any other parish in the union, as approved by the Committee, you may, with the consent of the vestry, appeal against such list to the quarter session, but as the proceedings in such a case would be somewhat intricate, they should not be entered upon without competent legal advice.

When your Valuation List has been approved by the Committee it will be delivered to you, and you must take care it is preserved in the place where the rate-books are kept.

After the Valuation List has been approved and delivered to you, every poor-rate, and every rate required to be based on the poor rate, must be laid upon the annual rateable value of the property as it appears in such list.

In case of subsequent alteration in the annual value of any property, either by increase or diminution, alteration of buildings, or otherwise, you are required to prepare a supplemental Valuation List of such property, which will have to be dealt with in the manner before pointed out respecting the annual Valuation List. Owners of tenements can compound for rates as heretofore.

The Committee may order the production of all parish books, plans, and papers for their guidance, and they are empowered to allow compensation for any returns, copies, or extracts, or any valuation or valuation list, or other act, matter, or thing made or done in pursuance of their order, and such expenses connected therewith as to them may seem just.

Disobedience to the orders of the Committee renders the offender liable to a penalty of 20 *l.*

All notices or statements for the Committee may be left at my office, or sent by post, addressed to the Committee there, or they may be delivered personally to me at my residence.

The foregoing remarks are intended as a concise explanation of those sections of the Act which are confined chiefly to the duties of overseers; but they necessarily convey very imperfectly the minute details of every step required to be taken by you. It will, however, devolve upon me, as Clerk to the Committee, to give you, as often as occasion may require, such direct assistance in the matter as lies in my power.

I have, &c.
Edwin Smith,
Clerk.

Gentlemen, Knaresborough, 14 January 1863.

I AM instructed to inform you that the Assessment Committee at a meeting held to-day passed a resolution, "that it is desirable to take the property tax returns as the basis for calculating the gross estimated rentals," and also agreed that the following scale of deduction be allowed therefrom in arriving at the rateable value of property, viz.:—

1. Land only	5 per cent.
2. Farm-house and land	10 per cent.
3. Houses with land attached and the whole area exceeding one acre and not exceeding ten acres	20 per cent.
4. Houses with land attached and the whole area not exceeding one acre	25 per cent.
5. Houses and buildings only	25 per cent.,

and I am directed to request that the Valuation List for your township may be made out in accordance therewith.

The Assessment Committee have given instructions for procuring copies of the property tax returns, and, so soon as obtained, you will be at liberty to inspect or take copies thereof.

The Committee will be glad to receive the Valuation List for your township as early as practicable.

I am, &c.
Edwin Smith,
Clerk to the Committee.

To the Overseers of the Poor.

York, West Riding.

Ripon Union.

Ripon Union.

Gentlemen, Ripon, 8 December 1862.

I am desired to give you notice that at a meeting of the Assessment Committee of the Ripon Union, the following motions were made and carried:—

1st. That all property in the union be assessed (as the gross estimated rental) at the amount at which it is fully and fairly worth to let from year to year, the tenants paying all parochial rates and taxes; but that tithes, when payable to any person except the owner of the property, be deducted from such rental.

2d. That the deductions o be allowed for repairs and insurance be—

From lands only, or when let as a farm, with a farm-house, cow-houses, or outbuildings	5 per cent.
From houses	10 per cent.
From cottages under 5 *l.* rental	20 per cent.
From mills	20 per cent.

3d. That the parochial rates and taxes, and 5 *l.* per cent. for collecting, be deducted from the tithe rentcharge.

By order,
Clerk to the Assessment Committee
of the Ripon Union.

To the Overseers of

Sedbergh Union.

Sedbergh Union.

The Assessment Committee has instructed the overseers of the poor to make the following reductions from the gross estimated value of the property assessed, viz.:—Land without buildings, 5 per cent; land with farm-house and buildings, 10 per cent; on houses and shops above 6 *l.* per annum rent, 20 per cent; on mills and works with power, 25 per cent; and on cottages, under 6 *l.* per annum rent, 30 *l.* per cent.

Selby Union.

Selby Union.

Parish of Selby, in the county of York.

To the Overseers of the Poor of the above-named Parish.

Notice is hereby given, that the Board of Guardians of the Selby Union having, at a meeting held on the 13th day of October, 1862, appointed an Assessment Committee for the said Union, in pursuance of the "Union Assessment Committee Act, 1862," you are hereby required by the said Act, within three calendar months after the appointment of such Committee, to make a list of all the rateable hereditaments in the said parish, with the annual value thereof respectively, in the form set out in the schedule to the said Act, which is as follows:—

Valuation List for [*the Parish or Place for which the List is made*] in the County of

Name of Occupier.	Name of Owner.	Description of Property.	Name or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

Signed this day of

A. B.
C. D. } Overseers of the Poor.

And unless you think that the valuation last acted upon in assessing the rate for the relief of the poor correctly shows the full annual rateable value of all such hereditaments, you are required to revise such valuation.

And

York, West Riding.

Selby Union.

And when the said list (which is to be styled "The Valuation List") has been duly made and signed by you, you are to deposit it in the place within the said parish (or township) in which rate-books are deposited or kept, and to give public notice thereof, on the Sunday next following such deposit, in the same manner as in the case of a poor-rate allowed by the justices; and whilst such list remains so deposited, all persons assessed or liable to be assessed to the relief of the poor of the said parish or (township) will have the same right of inspecting and of demanding and taking copies of, and extracts from, such list, as in the case of a poor-rate allowed by the justices.

And you are also required, as soon as the said list has been made and signed, to deliver a copy thereof to the Board of Guardians of the above-named union; and further, at the expiration of 14 days from the time of the notice of the deposit of such list, to transmit the list itself to the said Assessment Committee.

Signed, by order of the said Committee, this 27th day of October 1862.

Charles Newstead,
Clerk of the Committee.

N.B.—The requisite forms for preparing the Valuation List may be obtained, in books or quires, on application to me, at

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SHEFFIELD UNION.

Sheffield Union.

Gentlemen, Union offices, Sheffield, 29 September 1862.

I BEG to draw you attention to the Act, 25 & 26 Vict. cap. 103, called "The Union Assessment Committee Act, 1862," and to inform you that the guardians of this union, at their meeting held on the 24th instant, appointed an Assessment Committee under the 2nd section of that Act.

It is necessary that you should at once take this Act into consideration, as by Section 14 you are required within three calendar months after the appointment of such Committee, to make and sign a list as therein mentioned, to be styled the Valuation List.

The Committee have power to enlarge the time within which the first Valuation Lists shall be made; but it is still important that immediate steps be taken so that the lists may be completed as quickly as possible.

I am, &c.
Joseph Spencer,
Clerk to the Guardians.

To the Overseers of

COPY Resolution of the Assessment Committee forwarded to the Overseers of the several Townships in the Union.

Resolved, "That in the opinion of the Committee, and in order to ensure uniformity in the assessments of the several townships in the union, it is necessary that deductions be made from the gross estimated rentals for repairs, insurance, and other expenses, if any, according to the following scale, viz.:—For land, 10 per cent., and for houses, shops, and buildings, from 20 to 25 per cent. Exceptional cases to be guided by circumstances affecting the particular property in question."

SKIPTON UNION.

Skipton Union.

Letter to the Overseers of the Poor, dated 27 October 1862.

[*See* similar Letter, dated 24 November 1862, under the head of the "PRESCOTT UNION."]

York, West Riding.
Thorne Union.

Thorne Union.

Extracts from the Minutes of the meeting of the Union Assessment Committee, held on the 3d day of December 1862.

Resolved—

"That the 'gross estimated rental' of the several parishes within the union for the purposes of the first Valuation Lists, be the mean between the amounts at which each parish is assessed to the county rate, and Schedule A of the Income Tax; and that a reduction be made therefrom of one-twelfth in respect of the land, and one-sixth for houses and buildings, to arrive at the 'rateable value' of each parish."

William Lister,
Clerk to the Guardians.

Wetherby Union.

Wetherby Union.

Gentlemen, Wetherby, 5 December 1862.

I am directed by the Assessment Committee of this Union to forward you a notice to prepare a Valuation List of all rateable property in your township, which I transmit by this post. Such notice, you will perceive, contains full instructions as to the form of such list, the time within which it is to be prepared, and the notice required to be given thereof.

I am also directed by the above Committee to inform you that they have determined that the property tax returns shall be taken as the basis for filling up the column in the list under the heading of "Gross Estimated Rental," and that in estimating the "Rateable Value," 15 per cent. is to be deducted from such "gross estimated rental" in the case of land, and 20 per cent. in the case of houses and buildings.

I have to request that you will make out such lists accordingly.

By this means the Committee hope to secure uniformity of rating throughout the union, and they trust that you will give your careful attention to these instructions, which will save both yourselves and them much trouble and expense hereafter.

I have, &c.
James Coates, jun.,
Clerk to the Committee.

To the Overseers of

Preparation of Valuation Lists.

Gentlemen, Wetherby, 16 January 1863.

I am directed by the Assessment Committee of this Union, to inform you that at a meeting held yesterday, they determined that, in order to arrive at the rateable value of property the following deductions should be made from the gross estimated rental, in lieu of those mentioned in my letter of the 5th ult., viz.:—

1. Land only	5 per cent.
2. Farm-houses and land	7½ per cent.
3. Houses (other than farm houses with lands attached)	10 per cent.
4. Houses and buildings only	15 per cent.
5. Cottages, under 6*l.* a year	20 per cent.
6. Mills	25 per cent.

As mentioned in my former letter, the property tax returns are to be taken as the basis for calculating the gross estimated rental.

The Committee also direct me to request that you will give your immediate attention to the preparation of the Valuation Lists, as the time fixed for that purpose expires on the 30th instant.

I have, &c.
James Coates, jun.
Clerk to the Committee.

To the Overseers of

York, West Riding.

Wharfedale Union.

WHARFEDALE UNION.

To the Overseers of the Poor.

NOTICE is hereby given, that the Board of Guardians of the Wharfedale Union having, at a meeting held on the 5th day of September 1862, appointed an Assessment Committee for the said union, in pursuance of "The Union Assessment Committee Act, 1862," you are hereby required by the said Act, within three calendar months after the appointment of such Committee, to make a list of all the rateable hereditaments in the said township, with the annual value thereof respectively, in the form set out in the schedule to the said Act, which is as follows:—

VALUATION LIST for [*the Parish or Place for which the List is made*], in the County of

Name of Occupier.	Name of Owner.	Description of Property.	Name or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

Signed this day of

A. B.
C. D. } Overseers of the Poor.

And unless you think that the valuation last acted upon in assessing the rate for the relief of the poor, correctly shows the full annual rateable value of all such hereditaments, you are required to revise such valuation:

And when the said list (which is to be styled the "Valuation List") has been duly made and signed by you, you are to deposit it in the place within the said township in which rate-books are deposited or kept, and to give public notice thereof on the Sunday next following such deposit, in the same manner as in the case of a poor-rate allowed by the justices; and whilst such list remains so deposited, all persons assessed or liable to be assessed to the relief of the poor of the said township, will have the same right of inspecting and demanding and taking copies of, and extracts from, such list, as in the case of a poor-rate allowed by the justices:

And you are also required, as soon as the said list has been made and signed, to deliver a copy thereof to the Board of Guardians of the abovenamed union; and further, at the expiration of 14 days from the time of the notice of the deposit of such list, to transmit the list itself to the said Assessment Committee.

Signed, by order of the said Committee, this 14th day of November 1862.

Chris. Jno. Newstead,
Clerk of the Committee.

N.B.—The requisite forms for preparing the Valuation List may be obtained, in books or quires, on application to me, at

WALES.

Anglesey.

COUNTY OF ANGLESEY.

Anglesey Union.

Anglesey Union.

Instructions to Overseers of the Poor in preparing the Valuation Lists under the Union Assessment Act, 1862, 25 & 26 Vict. c. 103.

The overseers of each parish in the union are ordered on or before the 19th November next, to make out a list of all the rateable hereditaments in the parish, with the annual value thereof, in the form sent herewith. The clerk of the Assessment Committee will supply the overseers with more forms if required. And unless the overseers think that the valuation acted upon in assessing the rate in the parish for the relief of the poor correctly shows the full annual rateable value of such hereditaments, they shall revise such valuation. The overseers are to sign the list so made by them, and at the same time affixing the date. (*See* Section 14.)

The gross estimated rental for the purpose of the Act shall be the rent at which the hereditaments might reasonably be expected to let from year to year. (*See* Section 15).

The Valuation List so made and signed by the overseers, is to be deposited in the parish where the rate-books are kept; a copy of such Valuation List is to be forthwith delivered to the Board of Guardians of the Anglesey Union. The overseers must give public notice of the deposit of such list on Sunday next following such deposit of the list. A form of notice is sent herewith, to be posted on the church-door in the usual manner. All persons assessed to the relief of the poor in the parish shall have a right of inspecting, and of demanding, and taking copies of, and extracts from, such list, as in case of a poor's-rate. The overseers shall, at the expiration of 14 days from the time of such notice of the deposit of the list, transmit the same list to the clerk of the Assessment Committee, or deliver it to him at his office at Llanerchymedd. (*See* Section 17).

Objectments to Valuation Lists may be made by any overseer aggrieved by the Valuation List of any other parish in the union; and objections may be made by any person who may feel aggrieved by the Valuation List. (*See* Section 18).

The Assessment Committee will hold meetings to hear objections to Valuation Lists, of which public notice will be given. (*See* Section 19).

The overseers will find no difficulty in filling up the first five columns in the Valuation List, taking the last poor-rate as their guide, copying the required particulars, revising and correcting them where necessary.

The column "Gross Estimated Rental," will be the ordinary rack-rent a tenant pays to his landlord, the tenant also paying the usual rates and taxes and tithe rentcharge, or in the words of the Act, "the rent at which the hereditaments might reasonably be expected to let from year to year."

The last column, "Rateable Value": The list must comprise all the rateable hereditaments in the parish, such as tithe rent-charge, land, houses, and other property; so that if there be any houses or any other rateable hereditaments not actually rated in the last poor-rate, all must be included in the Valuation List.

The Assessment Committee recommend the overseers immediately to call a vestry in each parish to consider the Valuation List before it is deposited, and before a copy is delivered to the Board of Guardians.

By order of the Assessment Committee.

Jno. Hughes,
Clerk to the Committee,

Llanerchymedd, 1 October 1862.

To the Overseers of

Holyhead Union.

Holyhead Union.

Instructions to Overseers of the Poor in preparing the Valuation Lists under "The Union Assessment Act, 1862," 25 & 26 Vict., cap. 103.

The overseers of each parish in the union are ordered, on or before the 15th December next, to make out a list of all the rateable hereditaments in the parish, with the annual value

Anglesey.

Holyhead Union.

value thereof, in the form sent herewith. The Clerk of the Assessment Committee will supply the overseers with more forms, if required. And unless the overseers think that the valuation acted upon in assessing the rate in the parish for the relief of the poor correctly shows the full annual rateable value of such hereditaments, they shall revise such valuation. The overseers are to sign the list so made by them, and at the same time affixing the date. (*See* Sec. 14.)

The gross estimated rental for the purpose of the Act shall be the rent at which the hereditaments might reasonably be expected to let from year to year. (*See* Sec. 15.)

The Valuation List so made and signed by the overseers is to be deposited in the parish where the rate books are kept; a copy of such Valuation List is to be forthwith delivered to the Board of Guardians of the Holyhead Union. The overseers must give public notice of the deposit of such list on Sunday next following such deposit of the list; a form of notice is sent herewith to be posted on the church door in the usual manner. All persons assessed to the relief of the poor in the parish shall have a right of inspecting, and of demanding and taking copies of, and extracts from, such list, as in case of a poor's rate. The overseers shall at the expiration of 14 days from the time of such notice of the deposit of the list, transmit the same list to the Clerk of the Assessment Committee, or deliver it to him at his office at Holyhead, on or before the 15th of December next. (*See* Sec. 17.)

Objections to Valuation Lists may be made by any overseer aggrieved by the Valuation List of any other parish in the union; and objections may be made by any person who may feel aggrieved by the Valuation List. (*See* Sec. 18.)

The Assessment Committee will hold meetings to hear objections to Valuation Lists of which public notice will be given. (*See* Sec. 19.)

The overseers will find no difficulty in filling up the first five columns in the Valuation List, taking the last poor-rate as their guide, copying the required particulars, revising and correcting them where necessary.

The column "Gross Estimated Rental," will be the ordinary rack-rent a tenant pays to his landlord, the tenant also paying the usual rates and taxes and tithe rentcharge, or in the words of the Act, "the rent at which the hereditaments might reasonably be expected to let from year to year."

The last column "Rateable Value;"—The list must comprise all the rateable hereditaments in the parish; such as tithe rentcharge, land, houses, and other property, so that if there be any houses, or any other rateable hereditaments not actually rated in the last poor-rate, all must be included in the Valuation List.

The Assessment Committee recommend the overseers immediately to call a vestry in each parish to consider the Valuation List before it is deposited, and before a copy is delivered to the Board of Guardians.

By order of the Assessment Committee,

Holyhead, 20 October 1862. Clerk to the Committee.

To the Overseers of

COUNTY OF BRECKNOCK.

Brecknock.

Brecknock Union.

Brecknock Union.

Letter to the Overseers of the Poor.

[*See* similar Letter, dated 24 November 1862, under the head of the "Prescot Union."]

Builth Union.

Builth Union.

To the Overseers of the Poor.

Take notice, that the Board of Guardians of the Union, in the count of in which the of is comprised, did at their meeting, held on the day of 186 , in pursuance of "The Union Assessment Committee Act, 1862," appoint an Assessment Committee for the said union, for the purposes of the said Act. Further take notice that you, the said overseers, are required by the said Act, within three calendar months after

Brecknock. Builth Union.

after the appointment of such Committee, to make a list of all the rateable hereditaments in the said parish, with the annual rateable value thereof respectively, in the form following, namely :—

Name of Occupier.	Name of Owner.	Description of Property.	Name or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

Further take notice, that unless you, the said overseers, shall think that the valuation last acted upon in the said parish, in assessing the rate for the relief of the poor, correctly shows the full annual rateable value of all such hereditaments, you are required by the said Act to revise such valuation.

Further take notice, that when such Valuation List shall have been made and signed by you, you are required by the said Act to deposit the same in the place in the said parish in which rate-books are deposited and kept, and forthwith to deliver a copy of the valuation so made and signed by you to the Board of Guardians of the said union.

And further take notice, that you are required by the said Act to give public notice of the deposit of such list on the Sunday next following the deposit thereof, in the same manner as in the case of a poor-rate allowed by the justices, and at the expiration of 14 days from the time of the notice given of the deposit of such list, transmit the same to the Union Assessment Committee of the said union.

By order of the Union Assessment Committee of the said union

Dated this day of 186 .

Clerk.

Crickhowell Union.

CRICKHOWELL UNION.

24 November 1862,

AT a meeting of the Assessment Committee, held at the Union Workhouse, it was *resolved*,—That in order to secure a uniform assessment throughout the county, and to satisfy the minds of ratepayers, it is desirable to adopt and agree to certain general principles applicable to rating.

That with this view it appears to the Committee, that the following principles should be adopted:—

1. That the directions given by Section 15 of the Statute, 25 & 26 Vict., c. 103, in respect of gross estimated rental should be implicitly observed, and that gross estimated rental should be understood to mean "the rent at which the property might be expected to be let free of tenants' rates and taxes, and tithe-commutation rentcharge, the tenant taking these burdens upon himself."

2. That in no case of property let from year to year, should the gross estimated rental be taken at less than the rent in accordance with Section 15.

3. That in cases of properties manifestly underlet by comparison with adjoining properties, they should be raised in rating to an equality with such adjoining properties.

4. That in respect of lands occupied by the owners, they should be assessed as nearly as possible at the rate per acre at which adjoining lands are let, having regard to the relative quality of the land.

5. That in assessing mansions and other houses occupied by their owners, attention should be directed to the County Rate Valuation of 1852, and to the assessments to the inhabited house duty and income tax Schedule A, as probably the most useful sources of information.

6. That in respect to tramroads and other property of an exceptional nature, each Committee should use their best endeavours to see that the same are assessed at the full and fair annual value.

7. That

Brecknock.

Crickhowell Union.

7. That there should be deducted from the gross estimated rental, for the purpose of finding the rateable value, in respect of the cost of repairs and insurance and other expenses, if any, necessary to maintain the property in a state to command the same rent, the following per centage:—

5 per cent. on lands without buildings.
10 per cent. on lands with buildings.
15 per cent. on houses and buildings without land.

20 per cent. on tithe-commutation rentcharge, mills and factories. Such allowance as regards tithe-commutation rentcharge, not to include the curate's salary where paid and lawfully deductable.

That the deduction in respect of water works, gas works, tramroads, and quarries, should stand over for further consideration, and that inquiry be meantime made of the Poor Law Board, and adjoining unions respecting the practice adopted.

1 December 1862.

Resolved,—That gardens and ornamental grounds attached to mansions should be assessed with the houses in one sum, and classed in the 15 per cent deductions, and that all other lands held with mansions should be rated separately, and classed in the 5 per. cent. deductions, and that the 10 per cent. class of deductions is intended to apply to all farms with buildings thereon.

Resolved,—That all woods, woodlands, and saleable underwoods, with the extent thereof, should be separately shown on the Valuation Lists of each parish.

John Thomas,
Chairman *pro. tem.*

EXTRACTS from statutes 6 & 7 Will. 4, c. 96 ("The Parochial Assessment Act") and 25 & 26 Vict., c. 103, ("The Union Assessment Committee Act, 1862,") and Copy Resolutions of the Committee in reference to the correct preparation of rates, for the instruction of overseers.

6 & 7 Will. 4., c. 96, s. 1.

No rate for the relief of the poor in England and Wales shall be allowed by any justices, or be of any force which shall not be made upon an estimate of the net annual value of the several hereditaments rated thereunto; that is to say, of the rent at which the same might reasonably be expected to let from year to year, free of all usual tenants' rates and taxes, and tithe-commutation rentcharge, if any, and deducting therefrom the probable average annual cost of the repairs, insurance, and other expenses, if any, necessary to maintain them in a state to command such rent.

25 & 26 Vict., c. 103.

Section 14. "Subject to any order as hereinafter referred to which may be made by the Committee, the overseers of each parish in the union shall, within three calendar months after the appointment of such Committee, make a list of all the rateable hereditaments in such parish, with the annual value thereof respectively in so much of the form shown in the schedule annexed to the Act, 6 & 7 Will. 4, c. 96, as is set out in the schedule to this Act; and unless such overseers think that the valuation then last acted upon in assessing the rate for the relief of the poor, correctly shows the full annual rateable value of all such hereditaments, they shall revise such valuation, and such overseers shall sign every list so made by them as aforesaid, and such list shall be styled 'The Valuation List.'"

Section 15. "The gross estimated rental for the purpose of the schedule to this Act shall be the rent at which the hereditament might reasonably be expected to let from year to year, free of all usual tenants' rates and taxes, and tithe-commutation rentcharge, if any. Provided that nothing herein contained shall repeal or interfere with the provisions contained in the 1st section of the said Act (6 & 7 Will. 4, c. 96,) defining the net annual value of the hereditaments to be rated."

Section 25. "When and so often as any property not included in the Valuation List in force in any parish becomes rateable, or where by reason of any alteration in the occupation of any property included in such list, such property becomes liable to be rated in parts not mentioned in such lists as rateable hereditaments and separately valued therein, and when and so often as it shall appear to the overseers that any

Brecknock. Crickhowell Union.

rateable property included in such list has been increased or reduced in value since the valuation thereof, whether by building, destruction of building, or other alteration in the condition thereof or otherwise, the overseers of the parish in each of the cases aforesaid shall, as soon as conveniently may be, make a Supplemental Valuation List, showing the annual rateable value according to the judgment of the overseers of the property so become rateable, or of the parts so become liable to be rated separately, or of the property so increased or reduced in value, as the case may be."

SCHEDULE.

VALUATION LIST for the Parish of in the County of

	Name of Occupier.	Name of Owner.	Description of Property.	Name or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

Signed this day of 186

} Overseers of the Poor.

N.B.—The list must be signed at the end, immediately after the last entry, by the overseers, or the person appointed by the Committee in their stead.

Hay Union.

HAY UNION.

The following is the substance of the Instructions to Overseers from Assessment Committee.

THE Committee issued instructions to the overseers as per annexed printed form.

In addition to that the Committee, through their clerk, gave verbal instructions and advice to the overseers as to their mode of action.

It was suggested by the Committee, as a general principle, that the following deductions should be made from the "gross estimated rental," to arrive at the rateable value, viz.:—

20 per cent. - - - - off tithes and mills.
10 per cent. - - - - off farms and house buildings and land.
15 per cent. - - - - off houses.
5 per cent. - - - - off land occupied without buildings.

This recommendation was generally acted upon throughout the union, by reasons of which the deductions were uniformly made.

Charles Griffiths,
Hay, July 20 1863. Clerk to Hay Union Assessment Committee.

To the Overseers of the Poor.

TAKE Notice, that the Board of Guardians of the Union, in the count of in which the of is comprised, did at their meeting, held on the day of 186 , in pursuance of "The Union Assessment Committee Act, 1862," appoint an Assessment Committee for the said union, for the purposes of the said Act. Further take notice, that you the said overseers are required by the said Act, within three calendar months after the appointment of such Committee, to make a list of all

all the rateable hereditaments in the said parish, with the annual rateable value thereof respectively, in the form following, namely :— Brecknock. Hay Union.

Name of Occupier.	Name of Owner.	Description of Property.	Name or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

Further take notice that unless you the said overseers shall think that the valuation last acted upon in the said parish, in assessing the rate for the relief of the poor, correctly shows the full annual rateable value of all such hereditaments, you are required by the said Act to revise such valuation.

Further take notice that when such Valuation List shall have been made and signed by you, you are required by the said Act to deposit the same in the place in the said parish in which rate-books are deposited and kept, and forthwith to deliver a copy of the Valuation List so made and signed by you to the Board of Guardians of the said union.

And further take notice that you are required by the said Act to give public notice of the deposit of such list on the Sunday next following the deposit thereof, in the same manner as in the case of a poor-rate allowed by the justices, and at the expiration of 14 days from the time of the notice given of the deposit of such list, transmit the same to the Assessment Committee of the said union.

By order of the Assessment Committee of the said union.

Dated this day of 186

Clerk to the Assessment Committee.

COUNTY OF CARDIGAN.

Cardigan.

Aberayron Union.

Aberayron Union.

To the Overseers of the Poor.

Notice is hereby given that the Board of Guardians of the Aberayron union having, at a meeting held on the 19th day of November 1862, appointed an Assessment Committee for the said union, in pursuance of the "Union Assessment Committee Act, 1862," you are hereby required by the said Act, within three calendar months after the appointment of such Committee, to make a list of all the rateable hereditaments in the said parish, with the annual value thereof respectively, in the form set out in the schedule to the said Act which is as follows :—

Valuation List for [*the Parish or Place for which the List is made*], in the County of

Name of Occupier.	Name of Owner.	Description of Property.	Name or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

Signed this day of

A. B.
C. D. } Overseers of the Poor.

Cardigan.

Aberayron Union.

And unless you think that the valuation last acted upon in assessing the rate for the relief of the poor correctly shows the full annual rateable value of all such hereditaments, you are required to revise such valuation.

And when the said list (which is to be styled the "Valuation List") has been duly made and signed by you, you are to deposit it in the place within the said parish in which rate-books are deposited or kept, and to give public notice thereof on the Sunday next following such deposit, in the same manner as in the case of a poor-rate allowed by the justices; and whilst such list remains so deposited, all persons assessed or liable to be assessed to the relief of the poor of the said parish, will have the same right of inspecting and of demanding and taking copies of, and extracts from, such list, as in the case of a poor-rate allowed by the justices.

And you are also required, as soon as the said list has been made and signed, to deliver a copy thereof to the Board of Guardians of the above-named union; and further, at the expiration of 14 days from the time of the notice of the deposit of such list, to transmit the list itself to the said Assessment Committee.

Signed by order of the said Committee, this 3d day of December, 1862.

John Jones,
Clerk to the Committee.

N.B.—The requisite forms for preparing the Valuation List may be obtained in books or quires, on application to me at the office, at the Workhouse Aberayron.

Cardigan Union.

CARDIGAN UNION.

Dear Sirs, Cardigan, 15 May 1863.

I AM directed to inform you that the Guardians of this Union, at their meeting held on the 22d day of April last, appointed from themselves, according to the provisions of the Act 25 & 26 Vict., c. 103, s. 2, "An Assessment Committee" of the union, for the investigation and supervision of the valuations of the parishes of the union. I am further directed to point out for your guidance in the performance of the duties imposed upon you by the said Act, as follows, viz.:—

If the parishioners have not already appointed a particular place for the deposit of rate and other books and papers belonging to the parish, a vestry should be at once convened to appoint such place, and also to appoint some person to have the custody of such books, &c.

You are by the said Act required, as overseers of your parish, within three calendar months after the appointment of such Committee, to make a list of all the rateable hereditaments in your parish, with the annual rateable value thereof respectively, in the form already sent to you.

If you think that the valuation now in force in your parish in the assessment of the poor-rate does not show the correct full annual rateable value of all the rateable hereditaments in your parish, you are required by the said Act to revise such valuation, and you are requested to return such valuation to me on or before Friday the 24th day of July next. The list must be signed by you, and deposited in the place appointed for the deposit of rate-books, &c.

A copy must also be delivered to me as clerk to the Board of Guardians, as soon as the original list is deposited as already mentioned, and a notice of the deposit of such list must be given on the next Sunday, in the same manner as in the case of a poor-rate allowed by justices. All ratepayers are to be allowed to inspect and take copies of such list. After the expiration of 14 days after giving the notice of deposit of Valuation List as before mentioned, you are required to deliver the said list to the Assessment Committee. You, and all other ratepayers, are entitled to inspect the Valuation Lists of all or any of the other parishes in the union, after they have been deposited with the said Committee.

If you think that the Valuation List of any other parish in the union is made out on a lower scale than it should be, or that any rateable hereditament is omitted therefrom, you may, within 28 days after notice of deposit as aforesaid, object thereto; but you must give notice and grounds of objection to the Committee, the overseers of that parish, and the person (if any) in respect of whose property you make the objection. No objection can be heard unless the notices are duly given.

The Valuation List may be prepared, in the first instance, from the last poor rate, if you think that it shows the correct annual rateable value of all rateable property in the parish; but if you think that it does not, you must revise and correct such list before you sign or deposit it.

The

The gross estimated rental to be entered in the list, will be the rent at which the property may reasonably be expected to let from year to year, free of all tenant's rates, taxes and tithes. It is the opinion of the Committee that the "rateable value" is the amount of the gross estimated rental as defined above, after deducting therefrom the average annual expenses of repairs and insurance, with any other expenses necessary to put the property in a state to command rent. The annual value of property, as shown in Schedule A of the Income Tax Assessment, or the actual rent paid for the property where let, may, as a general rule, be a guide to ascertain the reasonable rent for the purpose of the Parochial Assessment Act; but not as a conclusive test. That deductions from the gross estimated rental for repairs, insurance, and other expenses (if any) necessary to keep the property in a state in which it will be fit to command rent, may be made by way of per centage on the gross estimated rental within the following limits:—

For land without building - - - -	from £1 to £5 per cent.
For farms including houses and buildings -	„ 5 to 15 per cent.
For houses above 6 *l.* rent - - - -	„ 10 to 25 per cent.
And for cottage property under 6 *l.* rent -	„ 10 to 35 per cent.
Mills - - - - - - - -	„ 20 to 35 per cent.
Quarries - - - - - - -	„ 20 to 35 per cent.
And tithe rentcharge - - - - -	„ 5 to 10 per cent.

If the Committee are dissatisfied with the Valuation List as delivered to them by you, they may, with the consent of the Board of Guardians cause the parish to be revalued by a professional valuer, and the cost of such revaluation (should the valuation so obtained exceed by one-sixth the valuation delivered by you) be charged against your parish.

Provision is made in the Act for hearing and deciding any objections that may be made; and the Committee will for that purpose hold such meetings as may be necessary, and will give you due notice thereof 28 days before they are held, which notice you must publish on the first Sunday after its receipt, in the same manner as the notice of the deposit of the Valuation List.

The Committee may, after the list is delivered to them, make any alteration in the valuation of any hereditaments included in such list, or may insert therein any rateable hereditament omitted therefrom, after which it will again be deposited for inspection as before mentioned, and the Committee will appoint a day, not less than seven and not more than 14 days from such re-deposit, to hear objections (if any) to the list as altered by them. If there be any objections, the same shall be determined by the Committee, and the list approved and returned to you duly certified. On receipt of the approved list by you, you are to preserve the same, and keep it open to the like inspection, &c., as a poor-rate is now by law. It is to be the Valuation List in force in the parish, and, subject to any supplemental lists, shall continue to be such until a new Valuation List, approved as aforesaid, shall be substituted for it.

Ratepayers will still have an appeal to the special and quarter sessions, and if any rate should be annulled on such appeal, the Committee will correct the Valuation List in conformity with the decision of the special or quarter sessions, as the case may be.

Where new property becomes rateable, or the occupation of the property is altered, or any increase or decrease occurs in the value, it will become the duty of the overseers, as soon as possible, to make a Supplemental Valuation List of such property to the best of their judgment. Such supplemental list will have to be dealt with in the manner already mentioned respecting the annual Valuation List.

Application may be made from time to time to the Committee; and where they think it expedient the Committee may direct new valuations to be made of all, or some of the rateable hereditaments in the parish; and the Committee may also, with the consent of the Board of Guardians, appoint a professional valuer, and the cost thereof be charged in the same manner as hereinbefore mentioned, in respect of the first valuation.

Every poor, and other rate, based on the poor-rate, must be assessed upon the annual rateable value of the property, as it appears in the Valuation List, as soon as approved and delivered to you by the Committee as aforesaid. In case of any deviation from the Valuation List, the rate becomes void; but should there be such a change of occupation as would require property to be rated in such parts as are not mentioned in the Valuation Lists in force, such property may be rated in such parts as shall be fair apportioned parts of the amount in the Valuation List. A new declaration is required to be made at the end of the rate. This Act does not prevent compositions for rates as before.

Penalties, &c.

The Committee have power to inflict a penalty, not exceeding 20 *l.* on every person who wilfully refuses to obey their lawful orders; and every person who wilfully injures, defaces, conceals, or destroys such rate-books; or, upon examination gives false evidence, shall be deemed guilty of a misdemeanour.

I am, &c.

Wm. Griff George,
Clerk to the Guardians.

To the Overseers of the Poor.

Cardigan.

Lampeter Union.

Lampeter Union.

Notice to the Overseers of the Poor.

[*See* similar Notice issued to that in Builth Union, *ante.*]

Tregaron Union.

Tregaron Union.

[*See* similar Notice issued to that in Builth Union, *ante.*]

Carmarthen.

COUNTY OF CARMARTHEN.

Llanelly Union.

Llanelly Union.

Gentlemen, Llanelly Union, 9 January 1863.

At a meeting of the Union Assessment Committee of this union, held on Thursday last, they had in view the adoption of some suggestions to facilitate the performance of the duties devolving upon the overseers in relation to the subjects of Assessments, which may involve the more intricate principles and details of valuation.

The Committee think it very desirable that the overseers should supply the acreage in the column for estimated extent; and as perfect accuracy cannot in all cases be arrived at, it may perhaps be sufficient, in the absence of better data, if the overseers were to estimate the extent.

With regard to the principles of the deductions, in order to determine the net annual value, the Committee believe that the deductions from lands

May be	5*l.*	per cent.	off
„	10*l.*	„	off houses and land.
„	15*l.*	„	off houses above 7*l.* 10*s.*
„	20*l.*	„	off cottages.

This scale of deductions may in many instances be arbitrary, but the Committee are of opinion that it will establish an uniform mode of assessment which will be just and reasonable.

The Committee consider that machinery in collieries should be assessed at 1*d.* per ton upon the royalty; or that the gross estimated value be 8½*d.* per ton, and that the rateable value should be 7*d.* per ton upon the royalty accounts rendered to the landlords, it being assumed that those sums will be a fair average of the district.

As regards works and railways, the Committee think that those subjects of assessment should be arranged by the overseers according to the best information at their command; and as an ample opportunity of correcting any erratic assessment is furnished under the statute, the overseers may possibly form an independent judgment, leaving to the owners or occupiers to point out the necessary corrections, and so to arrive at the true value.

The Committee suggest that the overseers should ascertain the amount of the tithe rentcharge according to the averages, in their several parishes, and to enter that sum as the gross estimated rental, and that the net value be ascertained by making the deductions from the cost of collecting, rates, taxes, losses, and other expenses deductable upon the facts of the previous year; and that for this purpose application be made to the tithe-owner, or his agent.

I am to state that the Committee throw out these suggestions more as indicating general and approximate principles of assessment, than as the result of a careful revision of the requirements of the Parochial Assessment Act, and the numerous cases decided by the law courts under that statute; but they believe that the result may be as near as is practicable thereto by taking the general scales they have suggested as embracing all the deductions allowed by law.

You will please fill up all the columns of the Valuation Lists, and deposit the same at your usual depository of parochial papers, on the 21st of this month, and you will publish the enclosed notice of such deposit.

You will, at the same time, forward a copy of the Valuation List to the Board of Guardians.

I am, &c.
R. B. Jones,
Clerk to the Union Assessment Committee.

The Churchwardens and Overseers.

COUNTY OF CARNARVON.

Bangor and Beaumaris Union.

To the Overseers.

Gentlemen, Board-room, Bangor, 19 November 1862.

At a meeting of the Assessment Committee of this union held to-day, it was decided upon that, as a general rule, the following deductions should be made from the gross estimated rental* in the Valuation Lists, in order to form the column "Rateable Value:"—

In respect of farms (let alone or with buildings) of an annual rental above 30*l.*, a deduction of 10*l.* per cent.

In respect of farms (let with houses or buildings) of an annual rental under 30*l.*, a deduction of 15*l.* per cent.

In respect of houses without land, of an annual rental above 10*l.*, a deduction of 20*l.* per cent.

In respect of houses without land, of an annual rental under 10*l.*, a deduction of 25*l.* per cent.

In respect of all other description of rateable property, except slate quarries, tithe, and mills, &c. containing fixed machinery, a deduction from the annual rental of 25 per cent.

With regard to these, the Committee are of opinion that their rateable value should be arrived at as follows, viz.:—

Slate Quarries.—After making a deduction of one-fifth from the average gross gains for the previous seven years for stock-in-trade not assessable, the rateable value to be one-half of the remainder.

Tithe.—According to the following extract from the Poor Law Board's circular of the 4th September 1858, on rating of the tithe rentcharge, ascertain the annual value of the rentcharge for the current year, and deduct these items—

(A). The annual amount chargeable on the rateable value for tenant's rates and taxes.

(B). An annual average per-centage
- (*a*) For cost of collection,
- (*b*) Legal process, and
- (*c*) Losses.

(C). The proportionate charge for the ecclesiastical dues and fees, and an average sum for the annual cost of repairing the chancel.

(D). A reasonable sum for a curate's salary, if in your parish a curate is employed to supply necessary aid to the minister, and not as his substitute.

(E). If the parish has been legally divided and the tithes have been severed, or a fixed rent charged upon the living in behalf of the new district, deduct the amount payable to the minister of that district.

Mills, Machine Houses, &c.—According to the following extract from "Lumley's Law of Parochial Assessments":—

"Equally clear is the rule, that where fixed machinery—such as steam-engines, vats, presses, salt pans, cranes, gasometers, and the like is combined with the real property, and though capable of severance is fixed thereto, it increases the value of the occupation. It is therefore necessary that the value of such machinery and fixtures should be taken into the calculation in making the assessment. The rule generally adopted in cases of machinery appears to be this, to include in the value of the premises all that constitutes the moving power, and all fixed receptacles and reservoirs; but to stop short at what may be considered to be tools, engines, instruments, or other matters worked by the moving power."

The Committee trusts you will use every exertion to make a fair Valuation List for your parish, so as not to make it necessary to burden it with the expenses of a new valuation.

I am, &c.
John Thomas,
Clerk to the Committee.

* The gross estimated rental should be the rent at which the property rated might reasonably be expected to let from year to year; the tenant paying all the usual tenant's rates and taxes, and tithe-commutation rentcharge.

Carnarvon Union.

Carnarvon Union.

To the Overseers.

Carnarvon, 20 December 1862.

Gentlemen,

At a meeting of the Assessment Committee of this union I was instructed to press upon you to transmit to them your Valuation List immediately after the expiration of 14 days from the first Sunday on which a notice shall have been affixed to the church door, of its deposit in the parish for inspection, as the Act requires, with a certificate thereupon of the date on which such notice shall have been so affixed; and, forthwith, on the completion of the Valuation List, and without waiting for the expiration of the 14 days aforesaid, to furnish a copy of the list to the Board of Guardians. The notice referred to may be in the form enclosed.

You will bear in mind that the gross estimated rental is the rent at which the property rated might reasonably be expected to let from year to year, the tenant paying all the usual tenant's rates and taxes, and tithe-commutation rentcharge.

It was decided upon by the Committee that, as a general rule, the following deductions for repairs, insurance, &c,, should be made from the gross estimated rental of land and houses, in order to form the column "Rateable Value."

In respect to all land, the rateable value of which shall exceed 6*l.*, a deduction of 15*l.* per cent.

In respect to all house property, the rateable value of which shall exceed 6*l.*, a deduction of 20*l.* per cent.

In respect to all land and house property, the rateable value of which shall not exceed 6*l.*, a deduction of 22½ per cent.

In making these deductions, it is assumed that the landlord repairs and insures; but where, by special agreement or understanding the tenant bears those charges, the exceptional liabilities must be considered in adjusting the value.

Tithe.—According to the following extract from the Poor Law Board's circular of the 4th September 1858, on rating of the tithe rentcharge:—

Ascertain the annual value of the rentcharge for the current year, and deduct these items:—

(A). The annual amount chargeable on the rateable value for tenant's rates and taxes.

(B). An annual average per-centage
- (*a*). For the costs of collection;
- (*b*). For legal process; and
- (*c*). For losses.

(C). The proportionate charge for the ecclesiastical dues and fees, and an average sum for the annual cost of repairing the chancel.

(D). A reasonable sum for a curate's salary, if in your parish a curate is employed to supply necessary aid to the minister, and not as his substitute.

(E). If the parish has been legally divided, and the tithes have been severed, or a fixed rent charged upon the living in behalf of the new district, deduct the amount payable to the minister of that district.

Mills, Machine Houses, &c.—According to the following extract from "Lumley's Law of Parochial Assessments:"—

"Equally clear is the rule that where fixed machinery, such as steam-engines, vats, presses, saltpans, cranes, gasometers, and the like, is combined with the real property, and though capable of severance is fixed thereto, it increases the value of the occupation. It is therefore necessary that the value of such machinery and fixtures should be taken into the calculation in making the assessment. The rule generally adopted in cases of machinery appears to be this, to include in the value of the premises all that constitutes the moving power, and all fixed receptacles and reservoirs; but to stop short at what may be considered to be the tools, engines, instruments, or other matters worked by the moving power."

The Committee trusts you will use every exertion to make out for them a fair Valuation List, so as not to make it necessary to burden your parish with the expenses of a new valuation.

I am, &c.

John Thomas,
Clerk to the Committee.

COUNTY OF DENBIGH.

Llanrwst Union.

To the Overseers of .

Gentlemen, Board-room, Llanrwst, 28 November 1862.

At a meeting of the Assessment Committee of this union held to-day it was decided upon that, as a general rule, the following deduction should be made, from the gross estimated rental* in the Valuation Lists, in order to form the column "Rateable Value":—

In respect of farms (let alone or with buildings) of an annual rental above 30 *l.*, a deduction of 10 *l.* per cent.

In respect of farms (let with houses or buildings) of an annual rental under 30 *l.*, a deduction of 15 *l.* per cent.

In respect of houses (without land) of an annual rental above 10 *l.*, a deduction of 20 *l.* per cent.

Ditto under 10 *l.*, a deduction of 25 *l.* per cent.

In respect of all other description of rateable property, except slate quarries, tithe, and mills, &c., containing fixed machinery, a deduction from the annual rental of 25 *l.* per cent.

With regard to these the Committee are of opinion that their rateable value should be arrived at as follows, viz.:—

Slate Quarries.—After making a deduction of 1-5th from the average gross gains for the previous seven years for stock in trade, not assessable, the rateable value to be one half of the remainder.

Tithe.—According to the following extract from the Poor Law Board's circular of the 24th September 1858 on rating of the tithe rentcharge:—

Ascertain the annual value of the rentcharge for the current year, and deduct these items:—

(A). The annual amount chargeable on the rateable value for tenant's rates and taxes.

(B). An annual average per-centage
- (*a*) For the costs of collection;
- (*b*) For legal process; and
- (*c*) For losses.

(C). The proportionate charge for the ecclesiastical dues and fees, and an average sum for the annual cost of repairing the chancel.

(D). A reasonable sum for a curate's salary, if in your parish a curate is employed to supply necessary aid to the minister, and not as his substitute.

(E). If the parish has been legally divided, and the tithes have been severed, or a fixed rent charged upon the living in behalf of the new district, deduct the amount payable to the minister of that district.

Mills, Machine Houses, &c.—According to the following extract from "Lumley's Law of Parochial Assessments:"—

"Equally clear is the rule that where fixed machinery, such as steam-engines, vats, presses, salt-pans, cranes, gasometers, and the like, is combined with the real property, and though capable of severance is fixed thereto, it increases the value of the occupation. It is, therefore, necessary that the value of such machinery and fixtures should be taken into the calculation in making the assessment. The rule generally adopted in cases of machinery appear to be this, to include in the value of the premises all that constitutes the moving power, and all fixed receptacles and reservoirs; but to stop short at what may be considered to be the tools, engines, instruments, or other matters worked by the moving power."

The Committee trusts you will use every exertion to make a fair Valuation List for your parish, so as not to make it necessary to burden it with the expenses of a new valuation.

I am, &c.
William Owen,
Clerk to the Committee.

Wrexham Union.

Letter to the Overseers of the Poor.

[*See* similar Letter, dated 24 November 1862, under the head of the "Prescot Union."]

* The gross estimated rental should be the rent at which the property rated might reasonably be expected to let from year to year; the tenant paying all the usual tenant's rates and taxes, and tithe-commutation rentcharge.

Flint.

COUNTY OF FLINT.

Holywell Union.

Holywell Union.

At a meeting of the Guardians of the Poor Law Unions in the county of Flint, held at Rhyl, on the 12th day of February 1863, to consider whether a uniform rate of deductions from the gross rental could be adopted for the guidance of the Assessment Committee of each union, it was resolved that, in the opinion of this meeting, the annual value of property, as determined by the Income Tax Commissioners, for the purposes of Schedule A, or the actual rent when the property is let, may, as a general rule, be considered a test of the reasonable rent for the purposes of the Parochial Assessment Act, but it is not a conclusive test; and that the existence of important exceptional circumstances must be taken into consideration by the Committees, when revising or settling the Valuation Lists.

Resolved also, that the deductions from the gross estimated rental for repairs, insurance, and other expenses, if any, necessary to maintain the different properties in a state to command the same uniform annual rent, in order to arrive at the rateable value, should be as follows:—On land, either with or without farm-house and buildings occupied therewith, not to exceed 5 per cent.; but if the house is assessed to house duty the house and land to be assessed separately, and the deduction in respect of the house to be 10 per cent. and that in respect of the land not to exceed 5 per cent. On houses of 10*l.* rent and upwards, 10 per cent.; on cottages of 6*l.* rent and up to 10*l.*, 15 per cent; on cottages under 6*l.* rent, 20 per cent, but where the Small Tenements Act is adopted, only 5 per cent.; on mills, manufactories, and other like property, 20 per cent.; and that the deductions for the same purpose from tithes in respect of the expenses of collection, legal proceedings for their recovery and losses, tenant's rates and taxes, ecclesiastical dues, &c. shall be at 15 per cent., except in special cases, such as where curates are kept.

And resolved, that a copy of these resolutions be sent to the respective unions throughout the county, with a suggestion that they be adopted, so as to insure uniform principles of rateing throughout the county.

H. L. Thomas,
Chairman.

Note.—The above resolutions have been submitted to and adopted by a meeting of the Assessment Committee of the Holywell Union, this 13th day of February 1863.

J. V. Harrison,
Clerk to the said Committee.

Glamorgan.

COUNTY OF GLAMORGAN.

Bridgend and Cowbridge Union.

Bridgend and Cowbridge Union.

Gentlemen, Bridgend, 7 May 1863.

In pursuance of the provisions of "The Union Assessment Committee Act, 1862," the Board of Guardians of the Bridgend and Cowbridge Union, on the 18th ult., appointed an Assessment Committee for the current year, and I am directed by the Committee to call your immediate attention to the duties which the Act imposes on overseers with the object of obtaining a uniform system of rating in every parish in the union, in order that properties of the same annual value, situate in different parishes in a union, may be assessed to the poor-rate at the same sum, and so contribute equally to the payment of the common expenses of the union.

Section 7 provides "That the authority of the Committee appointed for any union under this Act, shall extend over every parish comprised in such union."

Section 13 empowers the Committee to require overseers or others to produce any rate or valuation books, &c. in their possession, or to attend and give evidence before them.

Section 14 provides "That the overseers shall, within three calendar months after the appointment of the Assessment Committee, make a list of all the rateable hereditaments in

in the parish, with the annual value thereof respectively, in the form prescribed by the Act; and unless the overseers think that the valuation then last acted upon in assessing the rate for the relief of the poor, correctly shows the full annual rateable value of all such hereditaments, they shall revise such valuation; and such overseers shall sign every list so made by them as aforesaid, and such list shall be styled 'The Valuation List.'"

Section 15 defines the gross estimated rental to be "the rent at which the hereditament might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes, and tithe-commutation rentcharge."

Section 17. Having completed the Valuation List, the same shall be deposited by the overseers in the place in the parish in which rate-books are deposited or kept, and a copy of such Valuation List shall be forthwith delivered to the Board of Guardians, and on the Sunday next following the deposit of such list, the overseers shall give public notice (in the same manner that notice is given of the making of a poor-rate) of such list having been deposited; and such list shall be open to the inspection of any ratepayer of the parish who may make a copy of, or extract from it, and after the expiration of 14 days from the time of the notice, the overseers must transmit the list to the Assessment Committee, and any overseer or ratepayer within the union may inspect and take copies of any list so transmitted.

Section 18 provides that any overseer of any parish thinking such parish aggrieved, or any person feeling himself aggrieved by the Valuation List of any parish, on the ground of unfairness or incorrectness in the valuation, may, at any time within 28 days of the notice of the deposit of such list, give to the Committee and to the overseers of the parish objected against notice of his objection, specifying the grounds thereof, and notice must also be given to the occupier of any hereditaments alleged to be omitted from the list, or to be unfairly valued.

Section 19 requires the Committee to give notice to overseers of meeting to hear objections, on receipt of which notice the overseers must, on the Sunday next following, publish notice of such meeting, by affixing the same to all church and chapel doors.

Section 25 requires overseers to prepare supplemental Valuation List in case of addition to or alteration in the value of rateable property in the parish.

Section 28. After a Valuation List has been approved and delivered to the overseers, no rate for the relief of the poor shall be of any force unless the hereditaments, included in such rate, be rated according to the rateable value thereof appearing in such Valuation List.

Section 30. The amount of the common fund of the union to be divided amongst the parishes, according to their annual rateable value.

Section 32 gives the overseers a right of appeal to the Quarter Sessions, if they think the valuation of their own parish too high, or the valuation of any other parish too low.

Section 40 renders every person who wilfully refuses to attend to any lawful order of the Committee liable to a penalty not exceeding 20*l.*

The foregoing are some of the most prominent provisions of the "Union Assessment Act, 1862," requiring your more immediate attention; but as the Act is a very important one as affecting the interests of parishes, the Committee recommend you to inform yourself more fully of its provisions, in order that you may become aware of the duties it imposes upon overseers and parish officers, and of the rights it confers upon them.

If there be any point on which you desire information, the clerk will be ready to give you all assistance in his power.

Forms of Valuation Lists will be provided at the union workhouse for the use of the parishes in the union.

As it is essential that a uniform system of rating be adopted throughout all the parishes of the union, the Assessment Committee of last year, in their circular addressed to the overseers, suggested that the Valuation List should be prepared upon the following principles, viz.:—

1. That the gross estimated rental shall be the rent at which any farm, house, or premises may be expected to let to a yearly tenant—the tenant paying all rates, taxes, and tithe rentcharge. When the landlord pays such rates, taxes, or tithe rentcharge, the amount shall be deducted from the rent.

2. That the rateable value shall be ascertained by deducting from the gross estimated rental an allowance for repairs and insurance, according to the following scale:—

For cottages and premises thereto attached of a gross estimated rental of 8*l.* or under, deduct not exceeding 15 per cent.

For houses, buildings, and premises of a gross estimated rental above 8*l.*, deduct not exceeding 12½ per cent.

For farms and lands, with farm houses or farm buildings attached, deduct not exceeding 7½ per cent.

For lands, not having any houses or buildings attached, deduct not exceeding 2½ per cent.

For flour mills and factories, deduct not exceeding 20 per cent.

Glamorgan.

Bridgend and Cowbridge Union.

Collieries and mines should be rated at a fair and reasonable royalty on the quantity raised, without any deduction.

Machinery and tramways connected with collieries and mines should be rated separately and in addition thereto, and a deduction of 20 per cent. should be made from the gross estimated rental of such machinery and tramways, in order to arrive at the rateable value.

With regard to the rating of tithe rentcharge, the Committee are of opinion that the value of the tithe rentcharge for the current year should be the basis of the gross estimated rental.

Although the Act requires that new Valuation Lists should be prepared and sent in to the Committee by the overseers every year, yet, when a Valuation List has once been approved by the Committee, the list to be sent in from that parish in the subsequent year will probably differ very little from that which has been so approved, except in respect of new rateable property, or of property the value of which circumstances may have altered. The Valuation Lists sent in last year to the Committee were nearly all revised by them, or by the overseers in pursuance of their order, although none of them were finally settled and approved; and the present Committee suggest that it would be a great saving of time and would much facilitate the final settlement of the lists of all the parishes in the union, if the overseers of each parish were to adopt the list as revised by the Committee last year, merely copying it, signing and depositing it, and giving the notice of such deposit, required by the Act, and afterwards transmitting it to the Committee.

By adopting this course, an opportunity would also be afforded of objecting to any such list (although in fact a revised list) at any time within 28 days of the notice of deposit instead of 14 days, the time limited by the Act for hearing objections to altered lists.

As it is very desirable that the Committee should be enabled to proceed with their labours as soon as possible, they request that the new Valuation Lists may be deposited in the parishes, and a copy of each transmitted to the Board of Guardians, as required by the Act, on or before the 6th day of June next.

By order of the Committee.

Samuel Cox, Clerk.

Cardiff Union.

Cardiff Union.

Instructions to Overseers.

Gentlemen, 6 September 1862.

I have to inform you that in pursuance of the provisions of "The Union Assessment Committee Act, 1862," the Board of Guardians of the Cardiff Union appointed an Assessment Committee on the 30th day of August last.

I am directed by the Committee to call your immediate attention to the important duties which this Act imposes upon overseers, premising, that the object of the Act is to obtain a uniform system of rateing in every parish in the union, in order that properties of the same annual value, situate in different parishes within a union, may be assessed to the poor-rate at the same sum, and so contribute equally to the payment of the common expenses of the union.

Section 13 empowers the Committee to call upon overseers or others to produce any rate or valuation books, &c., in their possession, or to give evidence before them.

Section 14 provides "That overseers shall, within three calendar months after the appointment of the Assessment Committee by the guardians, make a list of all the rateable hereditaments in the parish, with the annual value thereof respectively, in the form prescribed by the Act, and unless the overseers think that the valuation then last acted upon in assessing the rate for the relief of the poor correctly shows the full annual rateable value of all such hereditaments, they shall revise such valuation, and such overseers shall sign every list so made by them, as aforesaid, and such list shall be styled 'The Valuation List.'"

Section 15 defines the gross estimated rental to be "the rent at which the hereditaments might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes and tithe-commutation rentcharge."

Section 17. Having completed the Valuation List, the same shall be signed by the overseers and deposited by them in the place in the parish in which rate-books are deposited or kept, and a copy of such Valuation List shall be forthwith delivered to the Board of Guardians; and on the Sunday following the deposit of the list, the overseers shall give public notice (in the same way that notice is given of the making of a poor-rate) of such list having been deposited, the place at which it is deposited, and that it will be open thereat for the inspection of ratepayers, who may make a copy of or extract from the list for 14 clear days from the time of notice. After the expiration of the said 14 days the overseers must transmit the list to the Assessment Committee. The same section also provides,

provides, that any overseer or ratepayer within the union may inspect and take copies of any lists transmitted to the Committee.

Section 18 provides that the overseer of any parish thinking such parish aggrieved, or any person feeling himself aggrieved by the Valuation List of any parish on the ground of unfairness or incorrectness in the valuation, may at any time within 28 days of the notice of the deposit of such list, give to the Committee and to the overseers of the parish objected against notice of his objection, specifying the grounds thereof; and notice must also be given to the occupier of any hereditament alleged to be omitted from the list, or to be unfairly valued.

Section 19 requires the Committee to give notice to overseers of meeting to hear objections, on receipt of which notice the overseers must, on the Sunday next following, publish notice of such meeting by notice affixed to all church and chapel doors.

Section 25 requires overseers to prepare supplement of list in case of additions to, or alterations in the value of rateable property in the parish.

Section 28. Poor-rate must be made in accordance with the Valuation List after same has been approved by the Assessment Committee.

Section 32 gives overseers right of appeal to Quarter Sessions if they think the valuation of their own parish too high, or the valuation of any other parish too low.

The foregoing are some of the most prominent provisions of "The Union Assessment Act, 1862," requiring your more immediate attention; but as the Act is a very important one as affecting the interests of parishes, the Committee recommend you to inform yourself more fully of its provisions, in order that you may become aware of the duties it imposes upon overseers and parish officers, and of the rights it confers upon them. A copy of the Act is forwarded herewith.

If there be any point upon which you desire information, the clerk will be ready to give you all assistance in his power.

Forms of Valuation List will be provided at the union workhouse for the use of parishes in the union.

As it is essential that a uniform system of rating be adopted throughout all the parishes in the union, the Assessment Committee direct as follows:—

1. That the gross estimated rental shall be the rent at which any farm, house, or premises are actually let, if such rent be a fair and reasonable rent, the tenant paying all taxes. When the landlord pays the taxes, the amount thereof must be deducted from the gross estimated rental.

But if any property, by reason of its being leased, or from favour or affection on the part of the landlord, or from any other cause be let at a less rent than might now be obtained, the rent that might now be obtained must be considered to be the gross estimated rental.

2. The rateable value must be ascertained by deducting from the gross estimated rental an allowance for repairs and insurance according to the following scale:—

1. For cottages and premises thereto attached, coming within the provisions of the "Small Tenements Act," that is to say, rated to the poor-rate at 6*l.* or under, deduct 15 per cent.

2. For all other houses, premises, and buildings, deduct 10 per cent.

3. For farms and lands with farm house or farm buildings attached, deduct 5 per cent.

4. For farms or lands not having any house or buildings attached, no deduction must be made.

Example.

	Gross Estimated Rental. £ s. d.	Rateable Value. £ s. d.
1. Cottage under "Small Tenements Act," retned at 8*l.*, deduct taxes paid by landlord 2*l.*	6 – –	5 2 –
2. House and garden	20 – –	18 – –
3. Farm and lands with homesteads and farm buildings attached	100 – –	95 – –
4. Land with no buildings attached	20 – –	20 – –

Collieries and mines must be rated at a fair and reasonable royalty on the quantity raised, without any deduction.

Machinery and tramways connected with collieries and mines must be rated separately in addition thereto, and a deduction of 20 per cent. should be made from the gross estimated rental of such machinery and tramways, in order to arrive at the rateable value.

It will be the duty of the Assessment Committee to see that these principles of rating

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be adopted in all parishes under their control, and any departure therefrom will oblige the Committee to re-assess the parish so departing, or to appoint a valuer for that purpose.

The Committee direct that the Valuation Lists be delivered to them on or before the 7th day of November next.

By Order of the Committee,

T. Watkins, Clerk.

SUPPLEMENTARY Instructions to Overseers as to Valuation Lists and Scale of Deduction.

Sirs, Cardiff Union, January 1863.

SINCE my former circular, a meeting has been held at Neath of deputations from the several unions in the county, when a scale of deductions was agreed upon, differing slightly from that originally adopted by the Committee.

I have now to inform you that deductions are to be made from the gross estimated rental in your Valuation Lists as follows:—

1st. Land without buildings, 1 *l.* per cent.
2d. Land with homestead and farm-buildings, 5 *l.* per cent.

(Where a farm lies in two or more parishes, the farmhouse and buildings being only in one parish, this deduction is to be made in each parish.)

3d. Houses above 8 *l.*, 12½ *l.* per cent.
4th. Houses at and under 8 *l.*, 15 *l.* per cent.

With regard to tithe-rentcharge;—

1st. The actual rentcharge is to be the gross estimated rental.

To arrive at the rateable value, deductions are to be made as follows:—

1st. For cost of collection and for losses, from 5 *l.* to 7½ *l.* per cent.
2d. Ecclesiastical dues and average annual cost of repairs of chancel.
3d. A reasonable sum for curate's salary, where a curate is necessary to aid the minister, but not were he acts as his substitute.
4th. Tenants' profits, according to circumstances.

I am, &c.

To the Overseers. *T. Watkins*, Clerk.

Merthyr-Tydfil Union.

MERTHYR-TYDFIL UNION.

INSTRUCTIONS to Overseers.

1st. THAT out of the gross estimated rental a deduction of 1*l.* per cent. be made in respect of land.

2d. That, with respect to land, homestead, and farm buildings, a like deduction of 5 *l.* per cent. be made.

3d. With respect to houses and gardens above 8 *l.* gross estimated rental, a deduction of 12½ *l.* per cent. be made.

4th. With respect to small tenements at and under 8 *l.* annual rent, an allowance of 15 *l.* per cent. be made where the tenant pays the taxes, and a like abatement where the landlord pays them, but without reference to the Small Tenements' Rating Act, and where several cottages are included in one holding the same be separately described.

5th. With respect to the rating of Coal.—That the same be rated by the ton on the quantity raised; but in such rating the peculiar circumstances of each colliery be taken into consideration.

6th. With respect to machinery and appurtenances to colliery, that an abatement of 20 per cent. be made.

7th. With respect to iron-works, copper-works, tin-works, and other works, that, in the opinion of this meeting, each union should appoint a professional valuer to value such works, and that the valuers so appointed should confer with each other with the view of arriving at a uniform principle of rating throughout the several unions.

I am, &c.

Frank James,

Dated 30 June 1863. Clerk to Assessment Committee.

Neath Union.

Gentlemen, Neath, 11 September 1862.

I am requested by the Assessment Committee of this union to inform you that at their first meeting, held this day, they have directed me to call your immediate attention to the provisions of the "Union Assessment Committee Act, 1862."

The Committee direct me to give you notice in pursuance of the 14th section of the Act, to make out a Valuation List of all the rateable hereditaments in your parish (or hamlet), with the annual value thereof respectively; and, in so doing, unless you think that the valuation last acted upon in assessing the rate for the relief of the poor correctly shows the full annual rateable value, you are then required to revise the same.

In making out the Valuation List you will please bear in mind that the gross estimated rental for the purpose shall be the rent at which the hereditaments might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes and tithe-commutation rentcharge (if any); but nothing herein stated shall interfere with the definition of the net annual value of the premises contained in the 6 & 7 Will. 4, c. 96.

You will observe that all the rateable property in your parish must be inserted in the list, including every cottage therein.

When the Valuation List is made out it must be signed by you, and deposited for inspection in the place in which the rate-books of your parish are deposited or kept, and public notice of such deposit must be given by you on the Sunday next following that on which the Valuation List is deposited, in the same manner as you now give notice of a poor-rate having been allowed by the justices; and a copy of the Valuation List must be by you forthwith delivered to the Board of Guardians of this Union.

The necessary forms for the fulfilment of your duties are sent herewith.

The Valuation List must remain deposited as aforesaid for 14 days from the time of the notice given of the deposit, and it will then be your duty to transmit the same to the Committee.

Your especial attention is also called to the 25th section of the Act, as it provides for the rating of property becoming liable thereto after the list before-named has been signed by you, and upon an increase or decrease in the value of any hereditaments included therein. The section is as follows:—

"When and so often as any property not included in the Valuation List in force in any parish becomes rateable, or where by reason of any alteration in the occupation of any property included in such list, such property becomes liable to be rated in parts not mentioned in such list as rateable hereditaments and separately valued therein, and when and so often as it shall appear to the overseers that any rateable property included in such list has been increased or reduced in value since the valuation thereof, whether by building, destruction of building, or other alteration in the condition thereof or otherwise, the overseers of the parish in each of the cases aforesaid shall, as soon as conveniently may be, make a supplemental Valuation List, showing the annual rateable value according to the judgment of the overseers of the property so become rateable, or of the parts so become liable to be rated separately, or of the property so increased or reduced in value, as the case may be."

It must be borne in mind that upon the return of the Valuation List, approved of by the Committee, it will be your duty to make the poor-rate and all other rates levied in accordance therewith.

Should any difficulties present themselves in putting the Act into force, you will be good enough to apply to me for instructions, which I shall be happy to afford.

I am, &c.
Alex. Cuthbertson,
Clerk to the Committee.

To the Overseers.

Pontypridd Union.

To the Overseers of the Poor of the Parishes of Eglwysilan, Lanfabon, Lantrisant, Lantwithvardre, Lanwonno, and Ystradyfodwg, in the County of Glamorgan.

Take notice that the Board of Guardians of the Pontypridd Union, in the county of Glamorgan, in which the parish of is comprised, did at their meeting, held on the 28th day of January, 1863, in pursuance of "The Union Assessment Act, 1862," appoint an Assessment Committee for the said union, for the purposes of the said Act. Further take notice that you the said overseers are required by the said Act, within three calendar months after the appointment of such Committee, to make a list of all the rateable

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rateable hereditaments in the said parish, with the annual rateable value thereof respectively in the form following, namely :—

Name of Occupier.	Name of Owner.	Description of Property.	Name or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

Further take notice that unless you the said overseers shall think that the valuation last acted upon in the said parish, in assessing the rate for the relief of the poor, correctly shows the full annual rateable value of all such hereditaments, you are required by the said Act to revise such valuation.

Further take notice that when such Valuation List shall have been made and signed by you, you are required by the said Act to deposit the same in the place in the said parish in which rate-books are deposited and kept, and forthwith to deliver a copy of the Valuation List so made and signed by you to the Board of Guardians of the said union.

And further take notice that you are required by the said Act to give public notice of the deposit of such List on the Sunday next following the deposit thereof, in the same manner as in the case of a poor-rate allowed by the justices, and at the expiration of 14 days from the time of the notice given of the deposit of such list, transmit the same to the Assessment Committee of the said union.

By order of the Assessment Committee of the said union.

Dated this 19th day of February, 1863.

E. C. Spickett,
Clerk to the Assessment Committee.

Pontypridd, 19 February 1863.

Gentlemen,

I HAVE to inform you that in pursuance of the provisions of "The Union Assessment Committee Act, 1862," the Board of Guardians of the Pontypridd Union appointed an Assessment Committee on the 28th of January last.

As it is essential that a uniform system of rating be adopted thoughout all the parishes of the union, the Assessment Committee suggest that the overseers should prepare their Valuation List upon the following principles, viz. :—

1st. That the gross estimated rental shall be the rent at which any farm, house, or premises, may be expected to let to a yearly tenant, the tenant paying all rates, taxes, and tithe-rentcharge. When the landlord pays such rates, taxes, or tithe-rentcharge, the amount shall be deducted from the rent.

2d. That the rateable value shall be ascertained by deducting from the gross estimated rental an allowance for repairs and insurance, according to the following scale :—

For cottages and premises thereto attached, coming within the provisions of the Small Tenements Act, that is to say, rated to the poor-rate at 6*l.* or under, deduct 15 per cent.
For flour mills and factories, deduct 20 per cent.
For all other houses, premises, and buildings, deduct 12½ per cent.
For farms and lands, with farmhouses or farm buildings attached, deduct 10 per cent.
For farms and lands not having any house or buildings attached, deduct 2½ per cent.

Example.

	Gross Estimated Rental. £. s. d.	Rateable Value. £. s. d.
Cottages under Small Tenements Act, rented at 8*l.*, deduct taxes paid by landlord, 2*l.*	6 – –	5 2 –
Flour mill	50 – –	40 – –
House and garden	20 – –	17 10 –
Farm and lands with farm house and buildings attached	100 – –	90 – –
Land with no buildings attached	20 – –	19 10 –

Collieries and mines should be rated at a fair and reasonable royalty on the quantity raised without any deduction.

Machinery

Glamorgan.

Pontypridd Union.

Machinery and tramways connected with collieries and mines should be rated separately and in addition thereto, and a deduction of 20 per cent. should be made from the gross estimated rental of such machinery and tramways, in order to arrive at the rateable value.

The Assessment Committee intend to adopt these principles of rating in all the parishes in this union, and any departure therefrom by the overseers will oblige the Committee to re-assess the parish so departing, or to appoint a valuer for that purpose.

The Committee direct that the Valuation Lists be sent in to them on or before the 17thday of March next.

By order of the Committee,

To the Overseers of the Poor. *Edw. C. Spickett*, Clerk.

Swansea Union.

SWANSEA UNION.

Gentlemen, Swansea, 18 September 1862.

UNDER the provisions of "The Union Assessment Committee Act, 1862," the guardians, at their meeting on the 4th instant, appointed the Assessment Committee for this union, and I am directed by the Committee to call your attention to the important duties which this Act imposes upon overseers, premising that the object of this Act is to obtain one system of rating in every parish in the union, in order that properties of the same annual value, situate in different parishes within a union, may be assessed to the poor-rate at the same sum, and so contribute equally to the payment of the common expenses of the union.

I annex, for your guidance, extracts from the Act; and, as it is essential that a uniform system of rating should be adopted throughout all the parishes in the union, the Assessment Committee suggest that the overseers should prepare their Valuation Lists upon the following principles, viz.:—

That the gross estimated rental shall be the rent at which any farm, house, or premises is actually let, if such rent be a fair and reasonable rent, the tenant paying all taxes; when the landlord pays the taxes the amount shall be deducted from the gross estimated rental.

But if any property be leased or let under what the overseers consider its real value they should return, as the gross estimated rental, the amount at which they consider the property might reasonably be expected to let from year to year.

The rateable value should be ascertained by deducting from the gross estimated rental an allowance for repairs and insurance according to the following scale:—

1. That for cottages and premises thereto attached, of the value of 8 *l.* or under, a reduction of 15 *l.* per cent. should be made.
2. For all other houses, premises, and buildings a reduction of 12½ *l.* per cent. should be made.
3. For farms and lands, with farmhouse or farm buildings attached, a reduction of 5 *l.* per cent. should be made.
4. For farms and lands, not having any house or buildings attached, a deduction should be made of 1 *l.* per cent.

Collieries and mines should be rated at a fair and reasonable royalty on the quantity raised, without any deduction being made. Machinery, and tramways connected with collieries and mines, should be rated separately and in addition thereto; and a deduction of 20 *l.* per cent. should be made from the gross estimated rental of such machinery and tramways in order to arrive at the rateable value.

The Assessment Committee intend to adopt these principles of rating in all the parishes in this union, and any departure therefrom by the overseers may oblige the Committee to obtain the sanction of the guardians to have a valuation made by a professional valuer.

Forms of the Valuation Lists can be obtained at my office, No. 5, Fisher-street, Swansea, and any further information you may desire I shall be ready to give.

I am, &c.
G. B. Haynes,
Clerk.

To the Overseers.

COUNTY OF MONTGOMERY.

Montgomery.

Llanfyllin Union.

LLANFYLLIN UNION.

Gentlemen, Llanfyllin, 19 January 1863.

THE Assessment Committee appointed by the Board of Guardians of the Llanfyllin Union, to revise the Valuation Lists sent in from the several parishes and places maintaining their own poor, comprised within that union, greatly regret that the

Montgomery.

Llanfyllin Union.

instructions accompanying the former notices to prepare and return the Valuation Lists were not so matured and explicit as it was desirable that they should be; and the Committee still more deeply regret that additional trouble will be imposed upon the overseers in many parishes in making entirely fresh returns.

But much new light has been thrown upon the right interpretation of the Act 25 & 26 Vict., c. 103, by high legal and official authorities, and the proper mode of carrying out its provisions has been more clearly specified.

It now appears evident that the gross estimated rental means the rent at which the property might be expected to let, free of tenant's rates and taxes, and tithe-commutation rentcharge, if any, the tenant taking those burdens npon himself: in other words, the actual rent annually paid for the property, or in case of the property being in the occupation of the owners, or in lease, or known to be let at less rent than is usually paid for such property, then, in such case, the rent which might be reasonably expected for such property, reference being had to the annual value of similar property adjoining. This is the sum to be put down in the column headed "Gross Estimated Rental" (and the only deductions to be made from that sum, so as to arrive at the rateable value, are for repairs and fire insurances only). And, at a Conference of Delegates from several of the unions and incorporated districts in the county of Montgomery, held at Newtown on the 15th of January, 1863—as has already been done in many other counties, with a view to insure the adoption of the same scale of deductions throughout the county—it was agreed and recommended that the only deductions to be made from the gross estimated rental on each kind of property throughout the county to be assessed, should be made according to the following scale:—

For lands without any buildings attached - -	Nothing.
For lands with farm houses and buildings attached -	7½ per cent. or 1 *s.* 6 *d.* in the £.
For houses and cottages having nothing more than a garden - - - - - - - - -	12½ per cent. or 2 *s.* 6 *d.* in the £.
For mills and manufactories - - - - -	25 per cent. or 5 *s.* in the £.
For costs of collection of commutation rentcharge -	6 per cent. or 1 *s.* 2¼ *d.* in the £.

And, in assessing the tithes or commutation rentcharge, the Committee would beg to observe that the principle to be pursued would seem to be laid down by the latest legal decisions as follows, viz:—The gross amount collected last year to be taken as the total value, and the deductions to be made therefrom are the amounts of poor-rates, highway-rates, ecclesiastical dues, land tax (which in this district is not generally esteemed a landlord's tax), and 6 per cent. for the costs of collection and other contingencies, the sum agreed upon and recommended by the Conference of Delegates at Newtown.

The Committee would urge the overseers in every parish to adhere closely to the ordinary rack-rent, or the fair actual yearly value of each hereditament, in the column headed "Gross Estimated Rental," so as to save both the overseers and the Committee further unnecessary trouble.

The Committee would likewise recommend the overseers to procure sheets duly drawn out according to the prescribed form for the return of the required Valuation Lists, which sheets only cost about 2 *s.* per quire and are to be procured from almost all the stationers throughout the country.

By order of the Union Assessment Committee,

W. Jones,
Clerk.

Radnor.

COUNTY OF RADNOR.

Knighton Union.

Knighton Union.

Gentlemen, 8 January 1863.

I am directed by this Committee to present for your instruction the following remarks relative to your duties under the Act of 25 & 26 Vict., c. 103.

The Knighton Union Assessments Committee was appointed on the 6th day of November, 1862, and it is your duty to prepare a Valuation List for your parish, within three months from that date.

The object of the new valuation is to have every parish fairly and equally rated, in order that each may be charged with its just proportion of the common charges, according to the rack-rent or full value of the property thereof.

If an unfair valuation of any parish be made, the Committee have power to employ a surveyor, and if his valuation shall exceed that of the overseers by one-sixth, the whole expense of such surveyor will be charged upon that parish.

The Committee offer the following remarks as advice and instruction for making the Valuation Lists.

The gross estimated rental of houses, gardens, &c., and farming land, where the tenant pays

Radnor.

Knighton Union.

pays all rates, taxes, and tithe rentcharge are to be assessed at the rack-rent, by which is meant such a rent as may fairly be obtained from a responsible tenant, supposing the property were re-let, and no other ground of assessment is lawful or will be accepted by the Committee.

The rateable value from the gross estimated rental must be deducted, the probable cost of repairs, insurance, and other expenses, necessary to keep the property at its present value.

The Committee at present are of opinion that the following deductions, in various descriptions of property, will be generally fair and equitable, and, till further information teaches the contrary, they will be disposed to adopt them, viz.:—

On houses - - - - - - - -	the deductions may be 25 per cent.
On farms with buildings - - - - -	the deductions may be 15 per cent.
On land without buildings - - - - -	the deductions may be 2½ per cent.
On houses fairly rateable at 6 *l.* and under, which are rated under the 59th Geo. 3, c. 12, & 13th & 14th Vict., c. 99 - - - - - -	the deductions may be 30 per cent.
On mills - - - - - - - - -	the deductions may be 30 per cent.

Tithe rentcharges should be assessed according to the averages of the current year, deducting rates and taxes, but not property tax, and 6 per cent. for the probable loss and expense of collection, first fruits(if any) and other ecclesiastical dues, and in the case of great tithes, the average yearly expense of repairing chancels.

Woods are to be assessed at the probable sum they will sell for, divided by the number of years' growth, deducting the probable amount of rates, occupation, income tax, and tithe rentcharge; and from the value thus ascertained, a further deduction for the average cost of hedging, interest of money advanced for rates, taxes, tithe-rentcharge, &c., during the period of growth, and the loss of interest on the amount of sale for the same period.

Railways, tramways, gas and water works, and other fixed machinery are to be rated upon the rents, as houses and land, with deduction for rates, taxes, tithe rentcharge, repairs, and incidental annual expenses.

When the Valuation List is completed, the churchwardens and overseers are to sign it, and deposit it for 14 days at the place where the rate-books are deposited and kept, and immediately make a copy of the said list, and send it to the Board of Guardians; they are also, on the following Sunday, to affix on or near the doors of all the churches and chapels in the parish, a written or printed notice of the place where the Valuation List is deposited, and all the rated parishioners are to be allowed to inspect and take extracts from it.

After having been deposited 14 days, the overseers are to send the Valuation List to the Committee.

Any ratepayer may, within 28 days after the Valuation List has been deposited, give notice to the Committee that he objects to the said list, and must state the ground of his objection, and when his objection is that any other person is omitted or improperly assessed, he must give notice also to such person, and 28 days' notice will be given when such objections will be heard by the Committee.

All new houses and buildings must be inserted, and additions made for all improvements since the last assessment.

The Committee will give further instructions as occasions may arise, and all necessary printed forms may be obtained of the clerk, Mr. Edward Mason, who will furnish any further information he may be possessed of.

It is particularly requested that parishes will send in their Valuation Lists as soon as possible.

I am, &c.

Edward Mason,
Clerk to the Committee.

To the Overseers.

Rhayader Union.

Rhayader Union.

The following are the only Instructions issued by the Committee (under the Union Assessment Committee Act) of this Union:—

"That the overseers of the respective parishes in the union be directed in the forthcoming assessments to deduct, 20 *l.* per cent. from the rentals, or, if under rented, from the value of each farm; from houses and buildings, 25 *l.* per cent.; from cottages, 33 *l.* 1 *s.* 8 *d.*, or one-third; from mills, 40 *l.* per cent.

— No. 2. —

RETURN of the Number and Names of PARISHES in each UNION in which PAID VALUERS have been appointed to make the VALUATION LISTS; and the Number of PARISHES in each UNION from which the VALUATION LISTS of the OVERSEERS have been received, and the Number of LISTS which have been approved.

UNIONS.	Number of Parishes in which Paid Valuers have been Appointed.	Names of Parishes for which Appointed.	Number of Parishes from which Lists have been Received.	Number of Lists Approved.	Date of the Clerk's Return.
ENGLAND:					
BEDFORD;					
Ampthill	none	none	19	none	23 June 1863.
Bedford	none	none	44	none	1 July –
Biggleswade	none	none	28	none	24 July –
Leighton Buzzard	none	none	1	none	25 Aug. –
Luton	14	Barton-le-Clay Caddington, Beds. Dunstable. Houghton Regis. Humbershoe. Luton. Streatley. Studham, Beds. Sundon. Tottenhoe. Whipsnade. Caddington, Herts. Kensworth. Studham, Herts.	14	none	25 July –
Woburn	1	Eversholt	16	none	25 July 1863.
BERKS:					
Abingdon	none	none	40	none	8 July 1863.
Bradfield	none	none	29	none	24 June –
Cookham	none	none	7	7	24 June –
Easthampstead	none	none	5	1	23 June –
Faringdon	13	Buckland Buscot. Compton Beauchamp. Eaton Hastings. Great Faringdon. Little Faringdon. Farnham. Langford. Longcot. Pusey. Rudcot. Shellingford. Woolstone.	31	none	25 Aug. –
Hungerford	none	none	22	21	26 June 1863.
Newbury	none	none	18	none	23 June –
Reading	none	none	3	3	23 June –
Wallingford	none	none	29	none	25 July –
Wantage	10	Challow, East Childrey. Denchworth. Grove. Hanney, West. Hendred, West. Ilsley, East. Lockinge, East. Sparsholt. Wantage.	21	none	27 June –
Windsor	none	none	2	none	27 June 1863.
Wokingham	none	none	16	15	23 July –

UNIONS.	Number of Parishes in which Paid Valuers have been Appointed.	Names of Parishes for which Appointed.	Number of Parishes from which Lists have been Received.	Number of Lists Approved.	Date of the Clerk's Return.
BUCKS:					
Amersham	none	none	12	none	4 July 1863.
Aylesbury	1	Fleet Marston	40	none	8 July –
Buckingham	none	none	29	none	26 June –
Eton	none	none	19	none	1 July –
Newport Pagnell	none	none	43	34	26 June –
Winslow	none	none	17	none	23 June –
Wycombe	none	none	29	15	25 June –
CAMBRIDGE:					
Cambridge	none	none	12	none	23 June 1863.
Caxton and Arrington	none	none	26	26	24 June –
Chesterton	none	none	37	none	15 July –
Ely	none	none	none	none	27 June –
Linton	none	none	22	22	23 June –
Newmarket	none	none	29	none	26 June –
North Witchford	none	none	7	none	23 June –
Wisbeach	none	none	22	none	23 June –
CHESTER:					
Altrincham	none	none	39	none	8 July 1863.
Birkenhead	none	none	8	7	14 July –
Boughton, Great	2	Chowley Huxley.	82	81	25 June –
Congleton	none	none	32	32	25 July –
Macclesfield	none	none	41	41	29 June –
Nantwich	none	none	78	none	14 July –
Northwich	none	none	60	60	27 June –
Runcorn	none	none	37	none	23 June –
Stockport	none	none	17	none	7 July –
Wirral	none	none	47	47	23 June –
CORNWALL:					
Austell, St.	none	none	15	none	4 July 1863.
Bodmin	none	none	21	none	28 July –
Camelford	none	none	14	none	30 June –
Columb, St., Major	none	none	16	none	24 June –
Falmouth	none	none	10	none	1 July –
Germans, St.	none	none	14	none	6 July –
Helston	none	none	18	15	14 July –
Launceston	none	none	25	none	1 July –
Liskeard	none	none	25	none	24 July –
Penzance	2	St. Hilary Perranuthnoe.	20	none	2 July –
Redruth	none	none	4	none	23 July –
Stratton	none	none	none	none	28 Sept. –
Truro	none	none	24	none	23 June –
CUMBERLAND:					
Bootle	none	none	10	none	7 July 1863.
Brampton	none	none	none	none	23 June –
Carlisle	none	none	20	none	25 June –
Cockermouth	none	none	50	15	25 June –
Longtown	none	none	14	14	1 July –
Penrith	1	Penrith	39	22	7 Sept. –
Whitehaven	none	none	none	none	23 June –
Wigton	none	none	24	none	30 June –
DERBY:					
Ashbourne	62	Alkmonton Ashbourne. Alton. Ballidon. Bentley Fenny.	–	none	27 July 1863.

UNIONS.	Number of Parishes in which Paid Valuers have been Appointed.	Names of Parishes for which Appointed.	Number of Parishes from which Lists have been Received.	Number of Lists Approved.	Date of the Clerk's Return.
DERBY—*continued.*					
Ashbourne—*continued*	62	Bentley Hungry Biggin. Blore. Bonsall. Bradborne. Bradley. Brailsford. Brassington. Callow. Calton-in-Blore. Calton-in-Mayfield. Calton-in-Waterfall. Calwich. Carsington. Clifton. Eaton and Alsop. Edlaston. Ellastone. Hartington Nether Quarter. Hartington Town Quarter. Hognaston. Hollington. Hopton. Hulland. Hulland Ward. Hulland Ward Intakes. Ible. Ilam. Kirk Ireton. Kniveton. Lea Hall. Longford. Mappleton. Mayfield. Mercaston. Middleton. Musden. Newton Grange. Offcote. Okeover. Osmaston. Parwich. Prestwood. Ramshorn. Rodsley. Shirley. Snelston. Stanton. Sturston. Stydd. Thorpe. Tissington. Waterfall. Woodhouses. Wootton. Yeaveley. Yeldersley.	-	none	27 July 1863.
Bakewell	none	none	60	14	26 June 1863.
Belper	none	none	35	22	6 Aug. –
Chapel-en-le-Frith	none	none	17	7	25 June –
Chesterfield	none	none	34	none	25 June –
Derby	none	none	7	7	10 July –
Glossop	none	none	2	2	26 June –
Hayfield	4	Hayfield Beard Ollersett, Whittle and Thornsett. Mellor. Disley.	4	none	9 July –
Shardlow	none	none	48	none	28 July –

UNIONS.	Number of Parishes in which Paid Valuers have been Appointed.	Names of Parishes for which Appointed.	Number of Parishes from which Lists have been Received.	Number of Lists Approved.	Date of the Clerk's Return.
DEVON:					
Axminster	none	none	18	2	23 June 1863.
Barnstaple	4	Bittadon Combmartin. Paracombe. Tawstock.	36	36	23 June –
Bideford	none	none	17	16	2 July –
Crediton	none	none	30	30	29 June –
Holsworthy	none	none	20	15	25 July –
Honiton	none	none	28	none	25 June –
Kingsbridge	none	none	26	none	30 June –
Newton Abbot	none	none	39	none	18 July –
Okehampton	none	none	28	none	25 July –
Plympton St. Mary	2	Laira Green Plymstock.	19	18	3 July –
Southmolton	none	none	29	29	3 July –
Tavistock	none	none	25	none	23 June –
Thomas, St.	3	Rockbeare Whitstone. Whimple.	48	none	27 June –
Tiverton	none	none	27	11	8 July –
Torrington	none	none	23	22	29 June –
Totnes	none	none	27	none	29 June –
DORSET:					
Beaminster	none	none	26	none	23 June 1863.
Blandford	1	Iwerne Courtney	32	32	25 June –
Bridport	none	none	19	none	21 July –
Cerne	none	none	21	21	24 June –
Dorchester	none	none	41	41	8 July –
Poole	none	none	none	none	25 July –
Shaftesbury	none	none	18	none	25 July –
Sherborne	none	none	30	18	1 July –
Sturminster	none	none	20	none	2 July –
Wareham	none	none	27	none	25 June –
Weymouth	1	Portland	17	none	17 July –
Wimborne and Cranborne	none	none	25	15	13 July –
DURHAM:					
Auckland	none	none	32	none	11 July 1863.
Chester-le-Street	none	none	20	18	9 July –
Darlington	1	Croft	41	22	25 June –
Durham	none	none	29	none	27 June –
Easington	none	none	19	19	7 July –
Gateshead	none	none	9	9	23 June –
Hartlepool	none	none	12	12	24 June –
Houghton-le-Spring	none	none	16	none	28 July –
Lanchester	none	none	18	18	7 July –
Sedgefield	none	none	23	none	7 July –
South Shields	none	none	6	5	25 July –
Stockton	none	none	27	27	26 June –
Sunderland	none	none	11	none	7 July –
Teesdale	none	none	42	12	30 June –
Weardale	3	Stanhope Wolsingham. Edmondbyers.	4	none	23 June –
ESSEX:					
Billericay	none	none	25	2	26 Aug. 1863.
Braintree	none	none	14	none	24 July –
Chelmsford	none	none	31	30	15 July –
Colchester	none	none	16	none	24 June –
Dunmow	none	none	23	none	24 June –
Epping	none	none	17	none	—
Halstead	none	none	16	none	23 June –
Lexden and Winstree	none	none	35	none	2 July –
Maldon	none	none	31	none	23 June –
Ongar	none	none	2	none	8 July –
Orsett	none	none	18	none	1 July –

UNIONS.	Number of Parishes in which Paid Valuers have been Appointed.	Names of Parishes for which Appointed.	Number of Parishes from which Lists have been Received.	Number of Lists Approved.	Date of the Clerk's Return.
ESSEX – *continued.*					
Rochford	none	none	27	1	23 June 1863.
Romford	none	none	9	2	22 July –
Saffron Walden	2	Chesterford, Great Clavering.	24	none	30 June –
Tendring	none	none	32	none	24 July –
West Ham	none	none	7	none	16 July –
Witham	none	none	17	17	25 June –
GLOUCESTER:					
Cheltenham	none	none	13	12	23 June 1863.
Chipping Sodbury	none	none	23	23	26 June –
Cirencester	1	Siddington	37	38	28 July –
Clifton	2	Fitton Henbury.	11	9	7 July –
Dursley	none	none	7	none	18 July –
Gloucester	none	none	40	40	26 June –
Newent	none	none	16	11	23 June –
Northleach	none	none	30	30	23 June –
Stow-on-the-Wold	1	Evenlode	28	27	9 July –
Stroud	none	none	16	none	13 July –
Tetbury	none	none	13	13	26 June –
Tewkesbury	none	none	23	23	27 June –
Thornbury	none	none	21	none	24 June –
Westbury-on-Severn	none	none	14	14	23 June –
Wheatenhurst	none	none	14	14	27 June –
Winchcomb	none	none	29	29	27 July –
HEREFORD:					
Bromyard	none	none	35	24	23 June 1863.
Dore	1	Kentchurch	28	22	25 June –
Hereford	none	none	40	9	25 June –
Kington	none	none	26	26	23 June –
Ledbury	none	none	22	22	25 June –
Leominster	none	none	26	12	26 June –
Ross	none	none	30	none	23 June –
Weobley	none	none	26	none	24 June –
HERTS:					
Alban's, St.	none	none	8	none	23 June 1863.
Barnet	none	none	10	none	26 June –
Berkhampstead	none	none	10	9	24 July –
Bishop Stortford	none	none	20	none	29 June –
Buntingford	none	none	17	17	2 July –
Hatfield	none	none	4	4	1 July –
Hemel Hempstead	none	none	6	6	24 July –
Hertford	none	none	18	18	4 July –
Hitchin	none	none	28	23	4 July –
Royston	none	none	29	none	29 June –
Ware	2	Thundridge Ware.	13	none	25 June –
Watford	none	none	6	none	25 June –
Welwyn	none	none	4	4	3 July –
HUNTS:					
Huntingdon	none	none	33	33	27 June 1863.
Ives, St.	none	none	24	24	25 June –
Neots, St.	none	none	30	none	4 July –
KENT:					
Ashford, East	none	none	25	none	29 June 1863.
Ashford, West	none	none	12	none	23 June –
Blean	3	Stephen, St. Sturry. Westbere.	16	none	26 June –
Bridge	none	none	24	none	27 June –

UNIONS.	Number of Parishes in which Paid Valuers have been Appointed.	Names of Parishes for which Appointed.	Number of Parishes from which Lists have been Received.	Number of Lists Approved.	Date of the Clerk's Return.
KENT—*continued.*					
Bromley	3	Chelsfield Mary Cray, St. Orpington.	14	none	26 June 1863.
Cranbrook	none	none	6	none	23 June —
Dartford	none	none	21	none	25 July —
Dover	none	none	23	18	25 June —
Eastry	none	none	30	23	24 June —
Elham	none	none	21	none	15 July —
Faversham	25	Badlesmere Boughton. Buckland. Davington. Doddington. Dunkirk. Eastling. Faversham. Goodnestone. Graveney. Hernhill. Leaveland. Luddenham. Lynsted. Newnham. Norton. Oare. Ospringe. Preston. Selling. Sheldwich. Stalisfield. Stone. Teynham. Throwley.	25	none	6 July —
Gravesend and Milton	none	none	2	none	30 June 1863.
Greenwich	none	none	4	4	27 June —
Hollingbourn	none	none	23	none	23 June —
Hoo	none	none	7	7	23 June —
Lewisham	none	none	5	none	27 June —
Maidstone	none	none	16	16	24 June —
Malling	none	none	22	none	24 June —
Medway	none	none	5	4	25 June —
Milton	18	Bapchild Bobbing. Borden. Bredgar. Halston, Lower. Hartlip. Iwade. Kingsdown. Milstead. Milton. Murston. Newington. Rainham. Rodmersham. Sittingbourn. Tong. Tunstall. Upchurch.	18	none	24 June —
North Aylesford	none	none	14	none	25 June 1863.
Romney Marsh	none	none	19	none	25 June —
Sevenoaks	none	none	16	none	30 June —
Sheppey	none	none	6	none	26 July —
Tenterden	none	none	11	none	30 June —
Thanet, Isle of	4	Birchington Margate. Minster. Nicholas, St.	11	none	21 July —
Tonbridge	none	none	9	none	23 June —

UNIONS.	Number of Parishes in which Paid Valuers have been Appointed.	Names of Parishes for which Appointed.	Number of Parishes from which Lists have been Received.	Number of Lists Approved.	Date of the Clerk's Return.
LANCASTER:					
Ashton-under-Lyne	13	Ashton-under Lyne Denton. Droylsden. Dukinfield. Godley. Hattersley. Houghton. Hollingworth. Matley. Mottram. Newton. Stayley. Tintwistle.	none	none	25 July 1863.
Barton-upon-Irwell	none	none	6	none	27 June 1863.
Blackburn	none	none	24	none	29 June —
Bolton	none	none	26	none	6 July —
Burnley	none	none	26	2	24 June —
Bury	none	none	12	5	27 June —
Chorley	none	none	26	26	5 Aug. —
Chorlton	none	none	12	none	25 July —
Clitheroe	none	none	35	none	23 July —
Fylde	none	none	23	none	23 June —
Garstang	none	none	23	13	24 June —
Haslingden	none	none	7	none	24 June —
Lancaster	none	none	20	none	25 June —
Leigh	2	Kenyon Pennington.	8	2	4 July —
Oldham	none	none	8	8	17 July —
Ormskirk	none	none	21	6	3 July —
Prescot	none	none	20	20	29 July —
Preston	none	none	none	none	25 June —
Prestwich	2	Heaton, Great Heaton, Little.	12	11	25 June —
Rochdale	none	none	6	none	25 July —
Salford	2	Pendlebury Pendleton.	4	2	29 June —
Todmorden	none	none	6	none	7 July —
Ulverstone	none	none	28	15	3 July —
Warrington	none	none	none	none	23 June —
West Derby	none	none	22	19	20 July —
Wigan	none	none	none	none	23 June —
LEICESTER:					
Ashby-de-la-Zouch	3	Osgathorpe Stretton-en-le-Field. Thringstone.	25	15	6 July 1863.
Billesdon	none	none	42	none	25 Aug. —
Barrow-upon-Soar	none	none	37	35	27 July —
Blaby	none	none	29	26	29 July —
Hinckley	none	none	14	none	8 July —
Leicester	none	none	10	10	23 June —
Loughborough	none	none	25	none	25 July —
Lutterworth	none	none	27	none	28 July —
Market Bosworth	none	none	31	31	31 Aug. —
Market Harborough	none	none	41	none	23 June —
Melton Mowbray	none	none	56	31	27 July —

UNIONS.	Number of Parishes in which Paid Valuers have been Appointed.	Names of Parishes for which Appointed.	Number of Parishes from which Lists have been Received.	Number of Lists Approved.	Date of the Clerk's Return.
LINCOLN:					
Boston	none	none	42	42	7 July 1863.
Bourn	none	none	36	36	23 June —
Caistor	none	none	76	65	23 June —
Gainsborough	none	none	50	50	1 July —
Glanford Brigg	none	none	53	none	23 June —
Grantham	none	none	53	53	23 June —
Holbeach	none	none	2	none	25 July —
Horncastle	none	none	69	69	25 July —
Lincoln	none	none	97	97	1 July —
Louth	none	none	90	26	23 June —
Sleaford	none	none	57	57	26 June —
Spalding	1	Spalding	9	none	23 June —
Spilsby	none	none	66	59	23 June —
Stamford	none	none	37	37	23 June —
MIDDLESEX:					
Brentford	none	none	7	none	25 July 1863.
Edmonton	none	none	6	none	25 June —
Fulham	none	none	2	none	26 Aug. —
Hackney	none	none	2	none	26 June —
Hendon	none	none	8	8	26 June —
Holborn	none	none	none	none	23 June —
London, City	none	none	98	none	24 June —
London, East	none	none	4	none	25 July —
London, West	none	none	10	none	11 July —
Poplar	none	none	3	none	2 July —
Staines	none	none	13	none	26 June —
Stepney	none	none	4	none	30 June —
Strand	none	none	6	none	24 June —
Uxbridge	none	none	10	9	25 July —
Whitechapel	none	none	9	none	30 July —
MONMOUTH:					
Abergavenny	none	none	26	26	23 June 1863.
Bedwellty	none	none	none	none	20 July —
Chepstow	none	none	39	none	29 June —
Monmouth	none	none	34	34	28 July —
Newport	none	none	40	40	26 June —
Pontypool	none	none	22	22	23 June —
NORFOLK:					
Aylsham	none	none	46	none	29 July 1863.
Blofield	none	none	32	none	24 June —
Depwade	2	Brodish Thorpe Abbots.	41	none	30 June —
Docking	none	none	37	28	13 July —
Downham	none	none	34	none	26 June —
Erpingham	none	none	49	none	30 June —
Faith's, St.	none	none	30	30	16 July —
Forehoe	1	Carleton Forehoe	23	23	26 June —
Freebridge Lynn	none	none	32	31	29 June —
Guiltcross	none	none	21	21	30 Mar. —
Henstead	none	none	37	37	23 June —
King's Lynn	none	none	4	none	23 June —
Loddon and Clavering	none	none	40	none	28 July —
Mitford and Launditch	none	none	60	none	25 June —
Swaffham	none	none	33	33	29 June —
Thetford	none	none	36	none	31 Aug. —
Walsingham	none	none	52	52	29 July —
Wayland	none	none	25	25	7 July —

UNIONS.	Number of Parishes in which Paid Valuers have been Appointed.	Names of Parishes for which Appointed.	Number of Parishes from which Lists have been Received.	Number of Lists Approved.	Date of the Clerk's Return.
NORTHAMPTON:					
Brackley	none	none	29	29	23 June 1863.
Brixworth	none	none	37	none	25 June –
Daventry	none	none	28	27	25 Aug. –
Hardingstone	none	none	20	none	3 July –
Kettering	6	Burton Latimer Crauford, St. Andrew. Crauford, St. John. Geddington. Middleton. Newton.	29	none	30 June –
Northampton	none	none	18	none	25 June –
Oundle	37	Apethorpe Armston. Ashton. Barnwell, All Saints. Barnwell, St. Andrew. Benefield. Blatherwick. Bulwick. Cotterstock. Deene. Deenethorpe. Elton. Fotheringhay. Gidding, Great. Gidding, Little. Glaphorn. Hemington. King's Cliffe. Lilford. Luddington. Lutton. Nassington. Oundle. Pilton. Polebrooke. Southwick. Stoke Doyle. Tansor. Thorpe Achurch. Thurning. Wadenhoe. Warmington. Weldon, Great. Weldon, Little. Winwick. Woodnewton. Yarwell.	37	37	23 June –
Peterborough	15	Eye Folksworth. Glinton. Gunthorpe. Helpstone. Marholm. Maxey. Newborough. Northborough. Paston. Peakirk. Peterborough. Peterborough Precincts. Walton. Werrington.	42	38	24 June 1863.
Potterspury	none	none	5	none	6 July 1863.
Thrapston	none	none	26	26	24 June –
Towcester	none	none	23	none	30 June –
Wellingborough	none	none	27	none	27 June –

UNIONS.	Number of Parishes in which Paid Valuers have been Appointed.	Names of Parishes for which Appointed.	Number of Parishes from which Lists have been Received.	Number of Lists Approved.	Date of the Clerk's Return.
NORTHUMBERLAND:					
Alnwick	none	none	62	61	4 July 1863.
Belford	none	none	34	25	30 July –
Bellingham	none	none	37	37	7 July –
Berwick-upon-Tweed	none	none	17	none	9 July –
Castle Ward	none	none	76	62	2 July –
Glendale	none	none	45	45	8 July –
Haltwhistle	none	none	17	17	2 July –
Hexham	none	none	72	72	26 June –
Morpeth	none	none	72	72	11 July –
Newcastle-upon-Tyne	none	none	11	11	30 June –
Rothbury	none	none	71	71	24 June –
Tynemouth	15	Backworth Burradon. Blyth. Chirton. Cramlington. Cowpen. Earsdon. Hartley. Holywell. Horton. Longbenton. Seaton Delavel. Seghill. Tynemouth. Wallsend.	24	none	23 June –
NOTTINGHAM:					
Basford	1	Hucknall	43	none	27 July 1863.
Bingham	none	none	42	none	18 July –
East Retford	4	Clayworth Dunham. Ranskill. Wiseton.	49	none	7 July –
Mansfield	none	none	21	none	25 July –
Newark	3	Barnby Norton Disney. Newark.	48	48	10 July –
Nottingham	none	none	3	3	25 June –
Radford	none	none	4	none	4 July –
Southwell	none	none	61	61	2 July –
Worksop	19	Anston, North and South. Blyth. Carburton. Cuckney. Firbeck. Harthill-with-Woodall. Hodsock. Holbeck. Langwith. Norton. Styrrup - with - Oldcoates. Thorpe Salvin. Todwick. Whitwell. Woodsetts. Worksop. Wallingwells. Welbeck. Woodhouse Hall.	26	10	7 July –

UNIONS.	Number of Parishes in which Paid Valuers have been Appointed.	Names of Parishes for which Appointed.	Number of Parishes from which Lists have been Received.	Number of Lists Approved.	Date of the Clerk's Return.
OXON:					
Banbury	none	none	52	39	23 June 1863.
Bicester	2	Bicester Market End Wendlebury.	40	35	4 Aug. –
Chipping Norton	none	none	35	23	11 July –
Headington	none	none	22	none	6 Oct. –
Henley	none	none	24	22	12 Sept. –
Thame	none	none	36	none	1 July –
Witney	1	Bampton	42	41	29 June –
Woodstock	none	none	32	18	26 June –
RUTLAND:					
Oakham	none	none	31	31	29 June 1863.
Uppingham	3	Belton Easton, Great. Lyddington.	36	none	23 June –
SALOP:					
Atcham	none	none	42	11	29 July 1863.
Bridgnorth	none	none	29	27	30 June –
Church Stretton	none	none	none	none	7 July –
Cleobury Mortimer	none	none	17	none	24 June –
Clun	none	none	19	none	22 July –
Drayton	none	none	14	14	24 June –
Ellesmere	none	none	17	13	20 July –
Ludlow	none	none	33	none	29 June –
Madeley	1	Dawlish	6	5	25 July –
Newport	none	none	15	none	2 July –
Shiffnall	none	none	17	17	5 Aug. –
Wellington	none	none	10	none	1 July –
Wem	none	none	none	none	25 July –
Whitchurch	none	none	25	none	2 July –
SOMERSET:					
Axbridge	none	none	38	35	25 July 1863.
Bath	1	Woolley	24	14	7 July –
Bedminster	1	Clevedon	23	22	8 July –
Bridgwater	none	none	39	39	1 July –
Chard	none	none	34	27	25 June –
Clutton	none	none	29	none	7 July –
Dulverton	none	none	12	12	30 June –
Frome	none	none	29	29	10 July –
Keynsham	none	none	19	19	16 July –
Langport	1	Isle Abbots	29	20	30 July –
Shepton Mallet	none	none	22	11	25 June –
Taunton	none	none	36	none	20 July –
Wellington	none	none	24	none	28 July –
Wells	4	Baltonsbro' Bradley, West. Pennard, West. Wootton, North.	11	8	26 June –
Williton	3	Carhampton Minehead. Stogumber.	36	29	2 July –
Wincanton	none	none	39	39	26 June –
Yeovil	none	none	35	15	27 June –
SOUTHAMPTON:					
Alresford	none	none	18	18	23 July 1863.
Alton	nil	nil	nil	nil	1 July –
Andover	none	none	27	26	25 June –
Basingstoke	none	none	39	39	24 June –
Catherington	none	none	6	4	25 June –
Christchurch	none	none	3	none	27 July –
Droxford	none	none	11	none	3 July –
Fareham	none	none	2	none	6 July –
Fordingbridge	none	none	12	none	29 July –
Hartley Wintney	none	none	13	none	4 July –

UNIONS.	Number of Parishes in which Paid Valuers have been Appointed.	Names of Parishes for which Appointed.	Number of Parishes from which Lists have been Received.	Number of Lists Approved.	Date of the Clerk's Return.
SOUTHAMPTON—*continued.*					
Havant	none	none	6	none	23 June 1863.
Hursley	none	none	4	4	29 June –
Kingsclere	none	none	15	9	18 Aug. –
Lymington	none	none	6	6	3 July –
New Forest	none	none	8	none	17 July –
Petersfield	none	none	13	6	25 June –
Portsea Island	none	none	none	none	23 June –
Ringwood	none	none	5	5	25 June –
Romsey	none	none	12	12	23 June –
South Stoneham	none	none	9	9	28 July –
Stockbridge	none	none	17	16	6 July –
Whitchurch	none	none	8	8	2 July –
Winchester	none	none	33	5	25 June –
STAFFORD:					
Burton-upon-Trent	none	none	54	44	25 July 1863.
Cheadle	none	none	15	4	17 July –
Leek	none	none	19	none	23 June –
Lichfield	none	none	37	none	23 June –
Newcastle-under-Lyme	none	none	9	9	4 July
Penkridge	none	none	22	22	23 June –
Seisdon	13	Bobbington Codsall. Enville. Himley. Kinvex. Pattingham. Penn, Lower. Penn, Upper. Rudge. Tettenhall. Trysull. Woodford. Wombourn.	13	none	23 June –
Stafford	none	none	26	26	23 June –
Stone	none	none	9	none	24 July –
Tamworth	none	none	25	none	6 Aug. –
Uttoxeter	none	none	21	21	23 June –
Walsall	none	none	7	3	24 June –
West Bromwich	none	none	6	none	7 July –
Wolstanton and Burslem	none	none	2	none	27 June –
Wolverhampton	none	none	4	none	23 June –
SUFFOLK:					
Blything	4	Blythburgh Dunwich. Henstead. Reydon.	49	none	2 July 1863.
Bosmere and Claydon	none	none	39	none	1 July –
Cosford	none	none	28	28	23 June –
Hartismere	none	none	32	32	25 June –
Hoxne	none	none	24	24	16 July –
Ipswich	none	none	20	1	23 June –
Mildenhall	none	none	13	none	8 July –
Plomesgate	none	none	42	42	10 July –
Risbridge	none	none	26	none	27 July –
Samford	none	none	28	none	27 June –
Stow	1	Hessett	34	none	20 June –
Sudbury	none	none	41	25	27 June –
Thingoe	none	none	48	48	28 July –
Wangford	none	none	27	27	26 June –
Woodbridge	49	Alderton Alnesbourn Priory. Bawdsey. Bealings, Great. Bealings, Little. Boyton. Boulge. Bredfield.	49	43	29 June –

UNIONS.	Number of Parishes in which Paid Valuers have been Appointed.	Names of Parishes for which Appointed.	Number of Parishes from which Lists have been Received.	Number of Lists Approved.	Date of the Clerk's Return.
SUFFOLK—*continued.*					
Woodbridge—*continued*	49	Brightwell. Bromeswell. Bucklesham. Burgh. Capel St. Andrew. Charsfield. Clopton. Culpho. Dallinghoo. Deeback. Falkenham. Felixstow. Foxhall. Grundisburgh. Hasketon. Hemley. Hollesley. Kesgrave. Kirton. Levington. Marrlesham. Melton. Nacton. Newbourn. Otley. Petistree. Playford. Purdis Farm. Ramsholt. Rushmere. Shottisham. Stratton Hall. Sutton. Trimley St. Martin. Trimley St. Mary. Tuddenham. Ufford. Waldringfield. Walton. Witnesham. Woodbridge.			
SURREY:					
Chertsey	none	none	none	none	3 July 1863.
Croydon	none	none	11	none	6 July —
Dorking	1	Dorking	8	none	15 June —
Epsom	none	none	15	none	22 June —
Farnham	none	none	6	none	24 June —
Godstone	none	none	14	none	18 July —
Guildford	none	none	19	none	24 June —
Hambledon	none	none	15	none	22 July —
Kingston	none	none	13	12	6 July —
Olave, St.	none	none	1	none	28 July —
Reigate	1	Leigh	16	none	7 Aug. —
Richmond	none	none	5	none	29 June —
Saviour, St.	none	none	2	none	25 July —
Wandsworth and Clapham	none	none	5	none	27 July —
SUSSEX:					
Battle	none	none	none	none	26 June 1863.
Chailey	none	none	11	11	3 July —
Cuckfield	none	none	14	none	25 June —
Eastbourne	none	none	14	none	25 July —
East Grinstead	none	none	7	none	18 July —
Hailsham	none	none	14	none	4 July —
Hastings	none	none	13	5	29 June —
Horsham	none	none	10	none	26 June —
Lewes	none	none	8	none	26 June —
Midhurst	none	none	25	11	30 June —
Newhaven	none	none	16	none	24 June —
Petworth	none	none	4	none	27 June —
Rye	none	none	12	12	1 July —

UNIONS.	Number of Parishes in which Paid Valuers have been Appointed.	Names of Parishes for which Appointed.	Number of Parishes from which Lists have been Received.	Number of Lists Approved.	Date of the Clerk's Return.
SUSSEX—*continued.*					
Steyning	none	none	23	none	23 June 1863.
Thakeham	2	Coldwaltham Hardham.	15	15	17 July –
Ticehurst	none	none	8	8	23 June –
Uckfield	none	none	11	none	3 July –
Westbourne	none	none	12	none	7 July –
West Firle	none	none	7	none	23 June –
West Hampnett	none	none	33	none	25 June –
WARWICK:					
Alcester	none	none	22	21	25 July 1863.
Aston	none	none	5	none	2 Nov. –
Atherstone	none	none	17	17	23 June –
Foleshill	none	none	12	none	28 July –
Meriden	none	none	18	none	10 July –
Nuneaton	none	none	6	none	25 July –
Rugby	none	none	40	none	3 Sept. –
Solihull	none	none	12	12	6 July –
Southam	none	none	26	15	25 July –
Stratford-on-Avon	none	none	36	36	27 June –
Warwick	none	none	35	21	22 July –
WESTMORLAND:					
East Ward	none	none	29	none	23 June 1863.
Kendal	none	none	58	43	14 July –
West Ward	none	none	22	22	11 July –
WILTS:					
Alderbury	none	none	25	24	24 June 1863.
Amesbury	none	none	23	23	1 July –
Bradford	none	none	7	none	23 June –
Calne	none	none	10	none	13 July –
Chippenham	none	none	29	29	25 June –
Cricklade and Wootton Bassett	none	none	14	none	23 June –
Devizes	none	none	24	10	25 June –
Highworth and Swindon	none	none	16	none	25 June –
Malmesbury	none	none	25	25	26 June –
Marlborough	none	none	18	2	23 June –
Mere	none	none	12	none	23 June –
Melksham	none	none	6	6	27 July –
Pewsey	none	none	23	none	25 June –
Tisbury	none	none	20	none	25 June –
Warminster	none	none	21	none	9 July –
Westbury and Whorwellsdown	none	none	7	3	11 July –
Wilton	none	none	23	23	3 July –
WORCESTER:					
Bromsgrove	none	none	14	none	4 July 1863.
Droitwich	none	none	27	none	18 July –
Dudley	none	none	1	none	4 July –
Evesham	none	none	30	30	30 June –
Kidderminster	1	Kidderminster borough	13	none	25 July –
King's Norton	none	none	5	1	3 July –
Martley	1	Grimley	20	12	1 July –
Pershore	none	none	none	none	23 July –
Shipston-on-Stour	none	none	37	none	26 June –
Stourbridge	none	none	17	none	29 June –
Tenbury	none	none	19	none	1 July –
Upton-on-Severn	none	none	22	22	28 July –
Worcester	1	St. Clement	14	none	1 July –
YORK (EAST RIDING):					
Beverley	none	none	36	36	30 June 1863.
Bridlington	none	none	32	32	30 June –
Driffield	none	none	43	43	23 June –
Howden	none	none	35	12	3 Aug. –

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YORK (East Riding)—*continued.*					
Patrington	none	none	27	27	6 July 1863.
Pocklington	none	none	47	46	1 July —
Sculcoates	none	none	20	19	25 June —
Skirlaugh	none	none	42	42	6 July —
York	none	none	83	none	10 July —
YORK (North Riding):					
Bedale	none	none	24	24	23 June 1863.
Easingwold	none	none	29	29	27 June —
Guisborough	none	none	27	26	25 July —
Helmsley	none	none	30	30	26 June —
Kirkby Moorside	none	none	22	22	23 June —
Leyburn	none	none	41	41	14 July —
Malton	none	none	65	65	26 June —
Northallerton	none	none	43	none	25 June —
Pickering	none	none	25	14	11 July —
Reeth	none	none	7	none	24 June —
Richmond	none	none	41	2	30 June —
Scarborough	none	none	33	none	23 June —
Stokesley	none	none	29	29	25 June —
Thirsk	none	none	42	42	29 June —
Whitby	none	none	22	none	22 July —
YORK (West Riding):					
Barnsley	none	none	17	none	23 June 1863.
Bradford	none	none	4	none	27 July —
Bierley, North	none	none	16	none	23 June —
Bramley	none	none	none	none	25 June —
Dewsbury	none	none	10	none	29 June —
Doncaster	none	none	56	41	2 Sept. —
Ecclesall Bierlow	none	none	4	1	9 July —
Goole	none	none	17	none	6 Oct. —
Halifax	5	Hipperholme cum Brighouse. Northowram. Skircoat. Southowram Warley.	19	11	25 July —
Hemsworth	none	none	24	none	30 June —
Huddersfield	none	none	34	none	8 July —
Keighley	none	none	6	6	24 June —
Knaresborough	1	Follifoot	20	21	24 June —
Ouseburn, Great	none	none	42	12	26 June —
Pateley Bridge	5	Dacre Hartwith-cum-Winsley Stonebeck Down. Stonebeck Up. Thornthwaite with Padside.	13	none	25 July —
Penistone	none	none	none	none	27 June —
Pontefract	none	none	19	3	18 July —
Ripon	none	none	42	42	26 June —
Rotherham	none	none	27	none	24 June —
Sedbergh	none	none	none	none	2 July —
Selby	2	Hambleton Newland.	27	13	30 June —
Settle	none	none	31	31	27 June —
Sheffield	1	Handsworth	3	none	27 June —
Skipton	none	none	49	none	23 June —
Tadcaster	1	Oxton	16	none	25 June —
Thorne	1	Hatfield	13	11	3 July —
Wakefield	none	none	21	none	23 June —
Wetherby	none	none	19	none	24 June —
Wortley	none	none	4	none	27 June —
Wharfedale	none	none	18	7	27 June —

UNIONS.	Number of Parishes in which Paid Valuers have been Appointed.	Names of Parishes for which Appointed.	Number of Parishes from which Lists have been Received.	Number of Lists Approved.	Date of the Clerk's Return.
WALES:					
ANGLESEY:					
Anglesey	none	none	27	22	25 July 1863.
Holyhead	none	none	25	none	26 June —
BRECKNOCK:					
Brecknock	none	none	40	10	25 July 1863.
Builth	none	none	30	30	6 July —
Crickhowell	none	none	10	none	23 June —
Hay	none	none	24	24	20 July —
CARDIGAN:					
Aberaeron	none	none	13	none	26 June 1863.
Aberystwith	none	none	29	2	13 July —
Cardigan	none	none	25	none	30 June —
Lampeter	none	none	14	none	—
Tregaron	none	none	none	none	27 July 1863.
CARMARTHEN:					
Carmarthen	none	none	29	none	25 June 1863.
Llanelly	none	none	9	9	23 June —
Llandilo Fawr	none	none	12	none	3 July —
Llandovery	none	none	11	none	10 July —
Newcastle in Emlyn	none	none	12	none	27 June —
CARNARVON:					
Bangor and Beaumaris	none	none	25	none	18 July 1863.
Carnarvon	none	none	14	none	18 July —
Conway	none	none	5	none	1 July —
Pwllheli	none	none	25	none	2 July —
DENBIGH:					
Llanrwst	none	none	17	8	24 July 1863.
Ruthin	none	none	17	none	25 June —
Wrexham	none	none	44	44	29 June —
FLINT:					
St. Asaph	none	none	13	none	25 July 1863.
Hawarden	none	none	16	none	8 July —
Holywell	none	none	14	none	25 July —
GLAMORGAN:					
Bridgend and Cowbridge	none	none	55	none	26 Jan. 1864.
Cardiff	2	Rumney St. Mellon's.	43	16	5 Aug. 1863.
Gower	1	Oystermouth	13	1	23 June —
Merthyr Tydfil	6	Aberdare Gelligare. Merthyr Tydfil. Penderyn. Rhigos. Vaynor.	none	none	30 June —
Neath	1	Michaelstone, Lower	30	none	25 June —
Pontypridd	none	none	6	none	23 June —
Swansea	none	none	6	none	23 June —

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MERIONETH:					
Bala	5	Llanycil Llanfor. Llanderfel. Llangower. Llanwchyllyn.	none	none	4 Aug. 1863.
Corwen	none	none	14	1	21 July –
Dolgelley	none	none	11	6	24 June –
Festiniog	none	none	15	13	4 July –
MONTGOMERY:					
Llanfyllin	none	none	24	10	24 July 1863.
Machynlleth	none	none	11	none	8 July –
Newtown and Llanidloes	none	none	none	none	24 June –
PEMBROKE:					
Haverfordwest	11	Camrose Dogmell's, St. Herbrandston. Llanllawer. Llanychaer. Mathry. Puncheston. Roch. Spittal. Treffgarne. Weston.	44	none	2 July 1863.
Narberth	none	none	51	none	27 July –
Pembroke	1	St. Mary, Pembroke	29	none	9 July –
RADNOR:					
Knighton	none	none	20	18	25 June 1863.
Presteigne	none	none	11	none	24 June –
Rhayader	none	none	9	none	13 July –

UNION ASSESSMENT COMMITTEE ACT (1862).

FURTHER RETURN to an Order of the Honourable The House of Commons, dated 3 June 1863;—*for*,

COPY "of INSTRUCTIONS from Committees of Boards of Guardians (under the Union Assessment Committee Act of 1862) to Overseers, for ensuring a just and uniform System of VALUATION throughout the PARISHES in their respective Unions:"

"And, RETURN of the Number and Names of PARISHES in each UNION in which PAID VALUERS have been appointed to make the VALUATION LISTS; and the Number of PARISHES in each UNION in which the Valuation LISTS of the OVERSEERS have been received, and the Number of LISTS which have been approved."

RETURN of the SCALES of DEDUCTIONS authorised by the several UNION ASSESSMENT COMMITTEES, and set forth in the Parliamentary Paper of this Session, No. 116.

Poor Law Board,
29 April 1864.

W. G. LUMLEY,
Assistant Secretary.

(*Mr. Hastings Russell.*)

Ordered, by The House of Commons, *to be Printed*,
2 *May* 1864.

RETURN of the SCALES of DEDUCTIONS authorised by the several Union Assessment Committees, and set forth in the Parliamentary Paper of this Session, No. 116.

COUNTY.	UNION.	Land without Buildings. 1.	Land with Buildings. 2.	Mansions. 3.	Houses. 4.	Lodging Houses, Hotels. 5.	Cottages under 6 *l.* a Year. 6.	Mills. 7.	Manufactories 8.	Mines and Collieries. 9.	Quarries. 10.	Brickyards, Kilns, &c. 11.	Breweries, Maltings, Granaries. 12.	Market Gardens and Woods. 13.
		Per cent.	*Per cent.*	*Per cent.*	*Per cent.*	*Per cent.*	*Per cent.*	*Per cent.*	*Per cent.*	*Per cent.*	*Per cent.*	*Per cent.*	*Per cent.*	*Per cent.*
Bedford	Ampthill	2½	5 to 15	-	10 to 25	-	15 to 30 (*a*)	10 to 25	—					
	Bedford	2½	5 to 15	-	10 to 25	-	15 to 30 (*a*)	10 to 25	-	-	-	-	-	10 *s.* per acre, Woods.
	Leighton Buzzard	1 to 5	5 to 20	-	10 to 25	-	-	30 to 40	-	-	-	20 to 50	-	10 to 30, Gardens.
	Woburn	2½	5 to 15	-	10 to 25	-	15 to 30 (*a*)	10 to 25	—					
Berks	Cookham	2½	10	-	20	-	20 (*b*)	30	30	—				
	East Hampstead	2½	10	-	20	-	20 (*b*)	30	30	—				
	Hungerford	5	10	-	25	-	-	25	—					
	Wallingford	2½	10	-	20	-	20 (*b*)	25	-	-	-	-	25	—
	Wantage	1 to 5	5 to 15	-	10 to 25	-	15 to 35 (*b*)	—						
Bucks	Aylesbury	1 to 5	5 to 20	-	10 to 20	-	10 to 25	30 to 40	-	-	-	-	-	15 to 30, Gardens.
	Buckingham	1 to 10	1 to 10	-	10 to 20	-	10 to 25	30 to 40	-	-	-	-	-	15 to 30, ditto.
	Newport Pagnell	5	15	-	20	-	25	30	-	-	-	30	—	
	Wycombe	1 to 5	5 to 20	-	10 to 20	-	10 to 25	30 to 40	-	-	-	25 to 50	-	(*c*) 15 to 30, Gardens. 1 to 5, ditto.
Cambridge	Linton	2	6	-	-	-	20	—						
	Newmarket	2½	7½ to 10	15	15	-	25	25 to 30	-	-	-	-	15	—
Chester	Altrincham	5	5 to 10	10	10	-	20 / 6 *l.* to 10 *l.* 15	15	15	—				
	Birkenhead	5	5	-	10	-	ditto	20	20	—				
	Boughton, Great	5	5	-	10	-	ditto	20	20	—				
	Congleton	5	5	-	10	-	ditto	20	20	—				
	Runcorn	5	10	-	12½ to 15 (*d*)	-	25 (*a*)	-	20	—				
	Stockport	5	10	-	10 to 15 (*d*)	-	20	-	20	—				
Cornwall	Bodmin	2	10	-	10 to 25	-	15 to 35	-	10 to 20	—				
	Camelford	2	10	-	25	-	35	—						
	Columb, St. Major	2	10	-	10 to 25	-	15 to 35	-	10 to 20	—				
	Falmouth	2	10	-	10 to 25	-	15 to 35	-	10 to 15	—				
	Helston	2	10	-	10 to 25	-	15 to 35	—						
	Liskeard	2	10	-	10 to 25	-	15 to 35	-	10 to 20	—				
	Penzance	2½	-	-	20	-	25	—						
	Truro	2	1 to 10	-	10 to 25	-	15 to 35	-	10 to 20	—				
Cumberland	Cockermouth	5	10	-	15	-	20 (*b*)	—						
	Penrith	1 to 5	2½ to 7	10 to 20	15 to 30	-	-	30	—					
	Wigton	5	10	-	15	-	20 (*b*)	—						
Derby	Bakewell	3	7	-	12½	-	20	—						
	Chapel-en-le-Frith	5	7½	-	12½	Lodging houses, 15 Baths, 10	20	25	—	20	—			
Devon	Barnstaple	2½	5 to 12½	-	15 to 25	-	not exceed £33⅓	—						
	Crediton	2½	12½	-	15 to 25	-	not exceed £33⅓	—						
	Honiton	2½	12½	-	15 to 25	-	not exceed £33⅓	—						

	Newton Abbott	4	12½	-	-	30	-	-	Under 4 *l.*, 50 per cent. Under 6 *l.*, 33⅓ per cent.	—								
	Okehampton	2½	12½	-	-	15 to 25	-	-	not exceeds 33⅓	—								
	Plympton St. Mary	2½	12½	-	-	25	-	-	not exceeds 33⅓	—								
	Tavistock	2½	12½	-	-	15 to 25	-	-	not exceeds 33⅓	—								
	Tiverton	2½	12½	-	-	15 to 25	-	-	not exceeds 33⅓	—								
	Torrington	2½	12½	-	-	15 to 25	-	-	not exceeds 33⅓	—								
Dorset	Blandford	4	10	-	-	20	-	-	10 (*e*)	—								
	Cerne	4	10	-	-	20	-	-	10 (*e*)	—								
	Dorchester	4	10	-	-	20	—											
	Poole	4	10	-	-	20	—											
	Sturminster	4	10	-	-	20	—											
	Wareham and Purbeck	4	10	-	-	20	—											
	Weymouth	4	10	-	-	20	—											
	Wimborne and Cranborne.	4	10	-	-	20	—											
Durham	Chester-le-Street	8⅓	- -	-	-	16⅔	-	-	- -	- -	- -	16⅔	25	—				
	Darlington	2½	7½ and 10	-	-	15	-	-	20	25	—							
	Hartlepool	8⅓	8⅓	-	-	16⅔	-	-	- -	25	25	—						
	Teesdale	8⅓	8⅓	-	-	16⅔	-	-	- -	25	25	- -	25	—				
Essex	Chelmsford	2½	10	-	-	10 to 15 (*d*) / 15 to 25	-	-	15 to 20 (*d*) / 20 to 30	25	10 to 15	- -	- -	- -	10 to 15	—		
	Colchester	1 to 5	5 to 15	-	-	10 to 25 (*d*)	-	-	15 to 35 (*d*)	15 to 40	—							
	Saffron Walden	1 to 5	5 to 15	-	-	10 to 25	-	-	15 to 35 (*b*)	not exceeds 50	—							
Gloucester	Cheltenham	5	10	-	-	15 & 20 (*d*)	-	-	- -	20	—							
	Chipping Sodbury	5	10	-	-	20	—											
	Cirencester	5	7½	-	-	15	-	-	25	30	—							
	Clifton	5	- -	-	-	15 & 20 (*d*)	-	-	- -	25	25	—						
	Dursley	5	20	—														
	Gloucester	7½	15	-	-	25	—											
	Stroud	5	10	-	-	20	-	-	- -	- -	30	—						
Hereford	Leominster	5	- -	-	-	15	—											
Hertford	Barnet	2*s.*6*d.* per acre	15	15		15	-	-	15 (*b*)	- -	- -	- -	- -	- -	- -	- -	Woodland, 1*s.* per acre.	
	Berkhampstead	5	10	20		20	-	-	20 (*b*)	- -	- -	- -	- -	- -	- -	- -	Woodland, 5 per cent.	
	Hemel Hempstead	5	10	20		20	-	-	20	- -	- -	- -	- -	- -	- -	- -	Ditto - ditto.	
	Hertford	5	10	15		20	-	-	25 (*f*)	—								
	Hitchin	5	10	20		20	-	-	20 (*b*)	- -	- -	- -	- -	- -	- -	- -	Woodland, 5 per cent.	
	Royston	5	10	-	-	15 & 20 (*d*)	-	-	30	25	25	—						
	Ware	5	10	15 to 20		15 to 25 (*d*) / 15 to 30	-	-	- -	15 to 30	- -	- -	- -	- -	15 to 30	Woodland, 5 per cent.		
	Welwyn	5	10	20		20	-	-	20 (*b*)	—								
Kent	Bridge	3	10 to 20	-	-	- -	-	-	5 to 25	—								
	Eastry	1 to 5	5 to 15	-	-	10 to 25	-	-	15 to 35 (*b*)	not exceeds 50	—							
	Gravesend and Milton	1 to 5	5 to 15	-	-	10 to 25	-	-	15 to 35 (*b*)	not exceeds 50	—							
	Maidstone	not exceeds 2	5 to 12	-	-	10 to 25	-	-	10 to 25 (*b*)	- -	- -	- -	- -	- -	- -	- -	½ to 1 per cent. on Woodlands.	
	Sevenoaks	5 to 12½	5 to 12½	-	-	7½ to 15	-	-	10 to 25	not exceeds 30	- -	- -	- -	- -	- -	- -	not exceeding 2½ per cent. ditto.	
	Tonbridge	1 to 5	5 to 15	-	-	10 to 25	-	-	10 to 30 (*b*)	—	—							
Lancaster	Barton-upon-Irwell	5	7½	-	-	15	-	-	20	25	—							
	Chorlton	5	7½	-	-	15	-	-	20	25	—							
	Haslingden	5	7½	-	-	15	-	-	20	25	—							

RETURN of the Scales of Deductions authorised by the several Union Assessment Committees, &c.—*continued.*

COUNTY.	UNION.	Land without Buildings. 1.	Land with Buildings. 2.	Mansions. 3.	Houses. 4.	Lodging Houses, Hotels. 5.	Cottages under £. 6 a Year. 6.	Mills. 7.	Manufactories. 8.	Mines and Collieries. 9.	Quarries. 10.	Brickyards, Kilns, &c. 11.	Breweries, Maltings, Granaries. 12.	Market Gardens and Woods. 13.
		Per cent.	*Per cent.*	*Per cent.*	*Per cent.*	*Per cent.*	*Per cent.*	*Per cent.*	*Per cent.*	*Per cent.*	*Per cent.*	*Per cent.*	*Per cent.*	*Per cent.*
Lancaster—*continued.*	Leigh	5	7½	-	15	-	20	25	—					
	Oldham	5	-	25	(From Buildings of all descriptions)			25	25	25	5	25	—	
	Ormskirk	5	15	-	15	-	20	25	—					
	Prescot	5	7½	-	15	-	20	25	On gas and water works - 25	—				
	Preston	5	7½	-	15 to 20 (*d*)	-	-	25	25	—				
	Salford	5	16⅔	-	10 to 15 (*d*)	-	-	16⅔	—					
	Ulverstone	5	7½	-	15	-	20	25	-	-	-	-	-	Woods, 10 to 15 per cent.
	Warrington	5	7½	-	15	-	20	25	—					
	West Derby	5	7½	-	15	-	20	25	—					
Leicester	Billesdon	-	10	-	20	—								
	Hinckley	10	-	-	20	-	25, thatched property.	—						
	Loughborough	—												
	"	10	10	-	20	—								
	Lutterworth	10	-	-	15	-	20, thatched houses.	—						
	Market Harboro'	10	-	-	15	-	20 ditto.	—						
Lincoln	Bourn	5	10	-	15	—								
	Caistor	-	5	-	5 to 15	(Special cases to be dealt with as they arise).								
	Glanford Brigg	no deduction (*g*)	3	-	10	-	-	20	20	-	-	20	—	
	Grantham	-	8⅓	-	16⅔	—	—							
	Lincoln	-	10	-	20	—	—							
	Louth	-	5	-	15	-	15 to 20	(According to their condition.)						
	Stamford	-	10	-	15	—								
Middlesex	Brentford	5	-	-	20	—								
	Edmonton	2½	7½	-	New 10 Old 15	-	not exceeding 8 *l.*, 20	—						
	Staines	2½	10 to 15	-	15 to 25	-	25 to 30	35 to 40	25	—				
	Strand	(A uniform deduction of 25 per cent. to be made from the Gross Estimated Rental.												
Monmouth	Bedwellty	1	5	-	20 and 15	-	not exceeding 8 *l.*, 25	10	-	-	1 *d.* per ton coals -	-	-	-	-	Woods, 5*s.* per acre.
	Monmouth	2½	12½	-	20	—								
	Newport	2½	10	-	10 (*i*)	-	25 (*k*)	-	-	-	-	-	-	-	-	Woods, 6*s.* per acre.
Norfolk	Aylsham	1 to 5	5 to 15	-	10 to 25	-	15 to 35 (*b*)	not exceeds 50	—					
	Erpingham	1 to 5	5 to 15	-	10 to 25	-	15 to 35 (*b*)	not exceeds 50	50	—				
	St. Faith's	1 to 5	5 to 15	-	10 to 25	-	15 to 35 (*b*)	not exceeds 50	50	—				
	Forehoe	not exceeds 2½	not exceeding 15 (*h*)	-	not exceeding 20 (*h*)	-	not exceeds 33	not exceeds 50	50	—				
	King's Lynn	2½	-	-	10	-	-	-	50	-	-	-	-	-	-	5 per cent. on garden ground.
	Freebridge Lynn	1	5 to 15 (*h*)	-	20 to 10 (*h*)	-	35	not exceeds 50						

	Loddon and Clavering	not exceeding $3\frac{3}{4}$ on Land.	not exceeds 25	-	-	not exceeds 25	not exceeds 25	not exceeds $33\frac{1}{3}$	not exceeds 50	-	-	-	-	-	-	-	-	not exceeds 25	Woods, not exceeding $3\frac{3}{4}$ per cent.
	Walsingham - -	1	5 to 15 (*h*)	-	-	20 to 10 (*h*)	-	- 35	not exceeds 50	—									
Northampton - -	Brackley - - -	5	15	-	-	20	-	- 25	35	35		—							
	Brixworth - -	5	15	-	-	20	-	- 25	35	35		—							
	Hardingstone - -	5	15	-	-	20	-	- 25	35	35		—							
	Oundle - - -	5	15	-	-	20	-	- 25	35	35		—							
	Peterborough - -	-	- -	-	-	10 to 15	(On houses and buildings)		—										
	Pottersbury - -	5	10	-	-	20	-	- 25	30	30		-	-	-	-	30		—	
	Wellingborough -	1 to 5	5 to 15	-	-	10 to 25	-	- 15 to 30 (*b*)	10 to 25	—									
Nottingham - -	Basford - - -	5	- -	-	-	$12\frac{1}{2}$ to 20 (*h*)	-	- 30	$33\frac{1}{3}$	$33\frac{1}{3}$		—							
	East Retford - -	5	- -	-	-	15 to 20 (*h*)	—												
	Newark - - -	5	5	-	-	10	-	- 20	—										
	Worksop - - -	5	5	-	-	10	-	- 20	10	10		5		5		5		—	
Northumberland -	Glendale - - -	5	5	-	-	10	—												
	Haltwhistle - -	1 to 5	5 to 15	-	-	5 to 20	-	- - -	25	—									
	Newcastle-on-Tyne -	5	10	("Off all other property.")			—	—											
	Tynemouth - -	- -	5	-	-	15	—	—											
Oxford - - -	Banbury - - -	10	- -	-	-	20	—												
	Headington - -	5	10	-	-	25 & 20 (*h*)	-	- $33\frac{1}{3}$	—										
	Thame - - -	1 to 5	5 to 15	-	-	10 to 20	-	- 15 to 35	30 to 40	-	-	-	-	-	-	20 to 40	-	-	5 to 25, market gardens.
	Witney - - -	1*s.* per acre.	5 to 15	-	-	10 to 25	-	- 15 to 35 (*b*)	—										
	Woodstock - -	5	15	-	-	25 & 20 (*h*)	-	- $33\frac{1}{3}$	40	-	-	-	-	-	-	35	-	-	25, market gardens.
Salop - - -	Atcham - - -	$2\frac{1}{2}$	5	-	-	$12\frac{1}{2}$	-	- $12\frac{1}{2}$ (*b*)	-	-	-	-	-	-	-	-	-	-	Sale of underwood, $2\frac{1}{2}$ per cent.
	Drayton - - -	$2\frac{1}{2}$	5	-	-	$12\frac{1}{2}$	-	- $12\frac{1}{2}$ (*b*)	—										
	Ellesmere - -	$2\frac{1}{2}$	5	-	-	$12\frac{1}{2}$	-	- $12\frac{1}{2}$ (*b*)	—										
	Ludlow - - -	$2\frac{1}{2}$	15	-	-	20	-	- 30	—										
	Wem - - -	$2\frac{1}{2}$	5	-	-	$12\frac{1}{2}$	-	- $12\frac{1}{2}$ (*b*)	15	—									
Somerset - -	Axbridge - - -	1 to 3	5 to 10	-	-	10 to 15	-	- 10 to 20 (*b*)	—										
	Bath - - -	1 to 3	5 to 10	-	-	10 to 15	-	- 10 to 20 (*b*)	—										
	Bedminster - -	1 to 3	5 to 10	-	-	10 to 15	-	- 10 to 20 (*b*)	—										
	Dulverton - -	1 to 3	5 to 10	-	-	10 to 15	-	- 10 to 20 (*b*)	—										
	Frome - - -	1 to 3	5 to 10	-	-	10 to 15	-	- 10 to 20 (*b*)	—										
	Shepton Mallett -	3	10	-	-	15	-	- 20	20 & 25	—									
	Williton - - -	1 to 3	5 to 10	-	-	10 to 15	-	- 10 to 20 (*b*)	—										
	Wincanton - -	$2\frac{1}{2}$	10	-	-	15	-	- 20	20 & 15	—									
	Yeovil - - -	1 to 3	5 to 10	-	-	10 to 15	-	- 10 to 20 (*b*)	—										
	Alresford - - -	5	10 & 5 (*h*)	-	-	20	-	- 25	Water Mills 35 / Other Mills 25	25		—							
Southampton - -	Basingstoke - -	1 to 5	5 to 15	-	-	10 to 25	-	- 15 to 35	not exceeds 50	—									
	Christchurch - -	5	10 & 5 (*h*)	-	-	20	-	- 25	Water Mills 35 / Other Mills 25	25		—							
	Fareham - - -	5	10 & 5 (*h*)	-	-	20	-	- 25	Ditto	25		—							
	Fordingbridge - -	5	10 & 5 (*h*)	-	-	20	-	- 25	Ditto	25		—							
	Hursley - - -	5	10 & 5 (*h*)	-	-	20	-	- 25	Ditto	25		—							
	Lymington - -	5	10 & 5 (*h*)	-	-	20	-	- 25	Ditto	25		—							

RETURN of the SCALES of DEDUCTIONS authorised by the several Union Assessment Committees, &c.—*continued.*

COUNTY.	UNION.	Land without Buildings. 1.	Land with Buildings. 2.	Mansions. 3.	Houses. 4.	Lodging Houses, Hotels. 5.	Cottages under £.6 a Year. 6.	Mills. 7.	Manufactories. 8.	Mines and Collieries. 9.	Quarries. 10.	Brickyards, Kilns, &c. 11.	Breweries, Maltings, Granaries. 12	Market Gardens, and Woods. 13.
		Per cent.	*Per cent.*	*Per cent.*	*Per cent.*	*Per cent.*	*Per cent.*	*Per cent.*	*Per cent.*	*Per cent.*	*Per cent.*	*Per cent.*	*Per cent.*	*Per cent.*
Southampton—*continued.*	Romsey	5	10 & 5 (*h*)	-	20	-	25	by water 25 / other mills 35	25	—				
	South Stoneham	5	10 & 5 (*h*)	-	20	-	25	by water 35 / other mills 25	25	—				
	Stockbridge	5	10 & 5 (*h*)	-	20	-	25	ditto	25	—				
Stafford	Uttoxeter	10	10	-	20	(for houses and buildings).		—						
	Walsall	5	10	-	15 to 30 (*h*)	-	-	25	25	20	—			
Suffolk	Cosford	2½	10	-	12	-	7 to 25 (*b*)	35	—					
	Mildenhall	2½	5 to 10	-	20 to 10 (*h*)	-	30	30 to 40	—					
Surrey	Epsom	2½	5 to 8	-	10 to 20	—								
	Kingston	5	10	-	20 & 15	-	(*b*) 25	—						
Sussex	Horsham	not exceeds 2½	not exceeds 12½	-	not exceeds 20	-	not exceeds 30	not exceeds 40	—					
Warwick	Atherstone	10	10	-	20	—								
Westmorland	East Ward	2½	7½	-	15	-	25	25	25	-	-	-	-	Coppice wood, 7½ per cent.
Wilts	Alderbury	1 to 5	5 to 10	-	15 to 25	-	10 to 30	15 to 25	15 to 25	—				
	Amesbury	1 to 5	5 to 10	-	15 to 25	-	10 to 30	15 to 25	15 to 25	—				
	Chippenham	5	10	-	25	(on houses and other buildings).		25	—					
	Cricklade and Wootton Bassett.	5	10	-	25	-	ditto	25	—					
	Devizes	1 to 3	3 to 10	-	5 to 25	-	10 to 40 (*b*)	—						
	Malmsbury	5	10	-	20	(on houses and buildings only).		25	—					
	Marlborough	1 to 5	5 to 10	-	15 to 25	-	10 to 30	15 to 25	15 to 25	—				
	Melksham	1 to 3	5 to 7½	-	16⅔ to 25	-	33⅓ & 25	25 to 33⅓	25 to 33⅓	-	-	-	25 to 33⅓	—
	Pewsey	1 to 5	5 to 10	-	15 to 25	-	10 to 30	15 to 25	15 to 25	—				
	Warminster	1 to 5	5 to 10	-	15 to 25	-	10 to 30	15 to 25	15 to 25	—				
	Wilton	1 to 5	5 to 10	-	15 to 25	-	10 to 30	15 to 25	15 to 25	—				
Worcester	Bromsgrove	2½	7½	-	15	-	20 (*b*)	—						
	Droitwich	2½	7½	-	15	-	20 (*b*)	—						
	Kidderminster	2½	7½	-	15	-	25 (*a*)	—						
	Pershore	2½	7½	-	15	-	20 (*b*)	—						
	Shipston-on-Stour	5	10	-	20	-	25	35	-	-	-	35	—	
	Stourbridge	2½	7½	-	15	-	20 (*b*)	—						
	Upton-on-Severn	2½	7½	-	15	-	20 (*b*)	—						

Yorkshire East Riding.	Bridlington	2½	7½	-	10 & 15	-	20	25	—			
	Howden	2½	7½	-	10 & 15	-	20	25	—			
	Patrington	1 *s.* per acre	3 *s.* per acre	-	10 & 15	-	20	25	—			
Yorkshire North Riding.	Helmsley	2½	7½	-	10 & 15	-	20	25	—			
	Reeth	-	10	-	20	-	20 (*b*)	—				
Yorkshire West Riding.	Doncaster	-	8⅓	-	16⅔	—						
	Ecclesall-Bierlow	8½ to 12½	-	-	20 to 25	—						
	Goole	2½	7½	-	10 & 15	-	20	25	—			
	Knaresborough	5	10	-	20 & 25	—						
	Ripon	5	-	-	10	-	20	20	—			
	Sedbergh	5	10	-	20	-	30	25	—			
	Sheffield	10	-	-	20 to 25	—						
	Thorne	8⅓	-	-	16⅔	—						
	Wetherby	5	7½	-	10 & 15	-	20	25	—			
Wales	Cardiff	-	5	-	12½ to 15 (*h*)	—						
	Merthyr Tydfil	1	5	-	12½ to 15 (*h*)	-	-	-	-	20 on machinery.	—	
	Crickhowell	5	10	15	15	-	-	20	20	—		
	Hay	5	10	-	15	-	-	20	—			
	Cardigan	1 to 5	5 to 15	-	10 to 25	-	10 to 35	20 to 35	-	-	20 to 35	—
	Llanelly	5	10	-	15 (*b*)	-	20	—				
	*Bangor	10 (*h*) †	15 (*h*)	-	20 & 25 (*d*)	—						
	Carnarvon	15 to 22½ (*h*) †	-	-	20	—						
	*Llanrwst	10 (*h*) †	15 (*h*)	-	20 & 25 (*d*)	-	22½	-	-	-	40	—
	Holywell	5 †	10	-	10 to 15	-	20	20	20	—		
	Bridgend & Cowbridge	2½	7½	-	12½	-	8 *l.* or under 15	20	20	20 on machinery.	—	
	Pontypridd	2½	10	-	12½	-	15	20	20	20 on do.	—	
	Swansea	1	5	-	12½	-	8 *l.* or under 15	-	-	20 on do.	—	
	Llanfyllin	-	7½	-	12½	-	12½ (*b*)	25	25	—		
	Knighton	2½	15	-	25	-	30	30	—			
	Rhayader	20 from the value of each farm.			25	-	33⅓ (*b*)	40	—			

* Bangor, and Beaumaris, and Llanrwst. "In respect of all other description of Rateable Property, except Slate Quarries, Tithes, and Mills, &c., containing fixed Machinery, a deduction from the Annual Rental of 25 per cent."

† Bangor, and Beaumaris, Carnarvon, Llanrwst, Holywell; "with or without Buildings."

References.

(*a*). Rental not exceeding 8 *l.* per annum.
(*b*). Rental not stated.
(*c*). With glass or other building.
(*d*). According to Class and Rental.
(*e*). When let with the farm.
(*f*). Under 10 *l.* Rental.
(*g*). Except lands in the Ancholme Level.
(*h*). According to Rental.
(*i*). On houses of 20 *l.* rental and upwards.
(*k*). On houses and buildings under 20 *l.*

UNION ASSESSMENT COMMITTEE ACT (1862).

FURTHER RETURN.

RETURN of the Scales of Deductions authorised by the several Union Assessment Committees, and set forth in the Parliamentary Paper of this Session, No. 116.

(*Mr. Hastings Russell.*)

Ordered, by The House of Commons, *to be Printed,*
2 *May* 1864.

Under 2 *oz.*

RETURN to an Order of the Honourable The House of Commons, dated 22 June 1864;—*for*,

RETURN "of the Names of the UNIONS in *England* and *Wales*; showing in which of them the VALUATION LISTS had been completely Revised and returned Approved of in April 1864, together with the Total Amount of the RATEABLE VALUE upon which the CONTRIBUTIONS in each UNION, to the COMMON FUND, were calculated at Lady Day 1863; and the Amount of the RATEABLE VALUE as settled by the ASSESSMENT COMMITTEE in the LISTS finally Approved, with the Difference between the two."

COUNTY AND UNION.	Amount of the Rateable Value on which the Contribution was calculated at Lady-day 1863.	Amount of the Rateable Value as settled by the Assessment Committee in the List finally Approved.	Difference between the two. Increase.	Difference between the two. Decrease.
ENGLAND:	£.	£.	£.	£.
BEDFORD:				
Ampthill	62,665	65,604	2,939	–
Bedford	– *Incomplete.*			
Biggleswade	– *Incomplete.*			
Leighton Buzzard	– *Incomplete.*			
Luton	– *Incomplete.*			
Woburn	46,755	48,508	1,753	–
BERKS:				
Abingdon	95,920	113,599	17,679	–
Bradfield	84,764	100,123	15,359	–
Cookham	66,843	78,738	11,895	–
Easthampstead	– *Incomplete.*			
Faringdon	– *Incomplete.*			
Hungerford	101,176	105,331	4,155	–
Newbury	– *Incomplete.*			
Reading	80,145	80,145	–	–
Wallingford	74,866	89,243	14,377	–
Wantage	27,742	29,995	2,253	–
Windsor	– *Incomplete.*			
Wokingham	68,856	78,558	9,702	–
BUCKS:				
Amersham	– *Incomplete.*			
Aylesbury	137,580	144,026	6,446	–
Buckingham	91,320	93,713	2,393	–
Eton	– *Incomplete.*			
Newport Pagnell	– *Incomplete.*			
Winslow	– *Incomplete.*			
Wycombe	– *Incomplete.*			
CAMBRIDGE:				
Cambridge	102,821	108,961	6,140	–
Caxton and Arrington	49,461	57,667	8,206	–
Chesterton	127,081	151,702	24,621	–
Ely	– *Incomplete.*			
Linton	62.295	75,755	13,460	–
Newmarket	– *Incomplete.*			
North Witchford	93,012	113,423	20,411	–
Wisbech	204,276	221,881	17,605	–
CHESTER:				
Altrincham	198,465	258,314	59,849	–
Birkenhead	204,453	290,091	85,638	–
Boughton, Great	– *Incomplete.*			
Congleton	131,357	168,180	36,823	–
Macclesfield	209,305	217,511	8,206	–
Nantwich	201,771	220,568	18,797	–
Northwich	156,055	193,228	37,173	–
Runcorn	119,904	143,168	23,264	–
Stockport	– *Incomplete.*			
Wrral	87,059	116,785	29,726	–
CORNWALL:				
Austell, St.	80,576	88,297	7,721	–
Bodmin	77,456	90,885	13,429	–
Camelford	34,560	37,386	2,826	–
Columb, St., Major	70,848	79,519	8,671	–
Falmouth	52,899	65,111	12,212	–
Germans, St.	60,320	70,204	9,884	–
Helston	67,567	76,110	8,543	–
Launceston	73,772	81,473	7,701	–
Liskeard	98,416	118,660	20,244	–
Penzance	115,714	143,837	28,123	–
Redruth	– *Incomplete.*			
Stratton	– *Incomplete.*			
Truro	102,096	117,206	15,110	–

COUNTY AND UNION.	Amount of the Rateable Value on which the Contribution was calculated at Lady-day 1863.	Amount of the Rateable Value as settled by the Assessment Committee in the List finally Approved.	Difference between the two. Increase.	Difference between the two. Decrease.
CUMBERLAND:	£.	£.	£.	£.
Bootle	29,566	32,609	3,043	–
Brampton	– *Incomplete.*			
Carlisle	– *Incomplete.*			
Cockermouth	139,555	182,472	42,917	–
Longtown	46,514	62,878	16,364	–
Penrith	– *Incomplete.*			
Whitehaven	100,956	133,049	32,093	–
Wigton	– *Incomplete.*			
DERBY:				
Ashbourne	141,212	140,287	–	925
Bakewell	110,578	129,122	18,544	–
Belper	– *Incomplete.*			
Chapel-en-le-Frith	63,589	79,499	15,910	–
Chesterfield	– *Incomplete.*			
Derby	152,100	154,620	2,520	–
Glossop	– *Incomplete.*			
Hayfield	– *Incomplete.*			
Shardlow	– *Incomplete.*			
DEVON:				
Axminster	96,836	97,325	489	–
Barnstaple	152,801	164,711	11,910	–
Bideford	55,908	57,376	1,468	–
Crediton	100,824	105,228	4,404	–
Holsworthy	42,706	35,847	–	6,859
Honiton	– *Incomplete.*			
Kingsbridge	108,700	105,354	–	3,346
Newton Abbot	245,248	256,134	10,886	–
Okehampton	76,296	80,896	4,600	–
Plympton, St. Mary	– *Incomplete.*			
South Molton	96,114	98,331	2,217	–
Tavistock	– *Incomplete.*			
Thomas, St.	228,296	252,420	24,124	–
Tiverton	160,086	164,749	4,663	–
Torrington	61,292	63,048	1,756	–
Totnes	149,316	161,635	12,319	–
DORSET:				
Beaminster	81,966	70,431	–	11,535
Blandford	61,161	65,468	4,307	–
Bridport	63,448	63,010	–	438
Cerne	50,248	53,524	3,276	–
Dorchester	95,455	96,336	881	–
Poole	41,637	47,898	6,261	–
Shaftesbury	56,656	69,647	12,991	–
Sherborne	70,004	75,123	5,119	–
Sturminster	64,464	72,299	7,835	–
Wareham and Purbeck	61,940	66,639	4,699	–
Weymouth	– *Incomplete.*			
Wimborne and Cranborne	– *Incomplete.*			
DURHAM:				
Auckland	144,412	189 351	44,939	–
Chester-le-Street	88,656	96,096	7,440	–
Darlington	100,170	109,199	9,029	–
Durham	132,580	158,303	25,723	–
Easington	84,783	86,929	2,146	–
Gateshead	128,621	150,970	22,349	–
Hartlepool	105,330	113,458	8,128	–
Houghton-le-Spring	– *Incomplete.*			
Lanchester	77,228	92,551	15,323	–
Sedgefield	56,767	63,366	6,599	–
South Shields	– *Incomplete.*			
Stockton	154,509	187,871	33,362	–
Sunderland	101,700	129,889	28,189	–
Teesdale	– *Incomplete.*			
Weardale	52,505	63,741	11,236	–

COUNTY AND UNION.	Amount of the Rateable Value on which the Contribution was calculated at Lady-day 1863.	Amount of the Rateable Value as settled by the Assessment Committee in the List finally Approved.	Difference between the two.	
			Increase.	Decrease.
ESSEX:	£.	£.	£.	£.
Billericay	79,826	90,515	10,689	–
Braintree	72,468	76,736	4,268	–
Chelmsford	147,266	173,611	26,345	–
Colchester	*Incomplete.*			
Dunmow	103,656	100,495	–	3,161
Epping	93,316	117,012	23,696	–
Halstead	75,082	78,588	3,506	–
Lexden and Winstree	111,017	123,076	12,059	–
Maldon	127,044	131,720	4,676	–
Ongar	*Incomplete.*			
Orsett	74,809	74,543	–	266
Rochford	99,119	118,379	19,260	–
Romford	125,770	150,137	24,367	–
Saffron Walden	99,167	100,753	1,586	–
Tendring	137,959	156,593	18,634	–
West Ham	*Incomplete.*			
Witham	76,657	85,640	8,983	–
GLOUCESTER:				
Cheltenham	108,373	110,012	1,639	–
Chipping Sodbury	203,571	256,669	53,098	–
Cirencester	*Incomplete.*			
Clifton	310,878	351,373	40,495	–
Dursley	63,127	63,222	95	–
Gloucester	*Incomplete.*			
Newent	*Incomplete.*			
Northleach	*Incomplete.*			
Stow-on-the-Wold	*Incomplete.*			
Stroud	102,163	123,459	21,296	–
Tetbury	35,005	37,412	2,407	–
Tewkesbury	82,067	96,117	14,050	–
Thornbury	115,868	112,148	–	3,720
Westbury-on-Severn	81,228	81,228	–	–
Wheatenhurst	52,394	53,815	1,421	–
Winchcomb	68,310	79,758	11,448	–
HEREFORD:				
Bromyard	71,341	84,657	13,316	–
Dore	56,000	67,176	11,176	–
Hereford	135,574	171,995	36,421	–
Kington	80,082	80,741	659	–
Ledbury	66,384	85,011	18,627	–
Leominster	81,395	108,253	26,858	–
Ross	90,408	107,742	17,334	–
Weobley	71,224	67,455	–	3,769
HERTS:				
Albans, St.	63,718	83,241	19,523	–
Barnet	75,060	94,279	19,219	–
Berkhampstead	51,898	68,479	16,581	–
Bishops Stortford	*Incomplete.*			
Buntingford	40,601	40,394	–	207
Hatfield	41,597	41,599	2	–
Hemel Hempstead	48,527	69,137	21,610	–
Hertford	66,589	75,930	9,341	–
Hitchin	103,195	125,186	21,991	–
Royston	*Incomplete.*			
Ware	81,162	95,108	13,946	–
Watford	*Incomplete.*			
Welwyn	14,750	14,928	178	–
HUNTS:				
Huntingdon	142,069	142,462	393	–
Ives, St.	125,784	122,596	–	3,188
Neots, St.	105,269	108,384	3,115	–
KENT:				
Ashford, East	*Incomplete.*			
Ashford, West	57,390	72,730	15,340	–
Blean	*Incomplete.*			
Bridge	68,231	74,455	6,224	–
Bromley	97,326	119,602	22,276	–
Cranbrook	47,620	54,419	6,799	–
Dartford	157,130	186,176	29,046	–
Dover	113,375	123,022	9,647	–
Eastry	125,746	132,014	6,268	–
Elham	92,044	101,206	9,162	–
Faversham	*Incomplete.*			
Gravesend and Milton	55,549	62,566	7,017	–
Greenwich	383,449	383,449	–	–
Hollingbourn	76,030	84,413	8,383	–
Hoo	28,922	28,921	–	1
Lewisham	*Incomplete.*			

COUNTY AND UNION.	Amount of the Rateable Value on which the Contribution was calculated at Lady-day 1863.	Amount of the Rateable Value as settled by the Assessment Committee in the List finally Approved.	Difference between the two.	
			Increase.	Decrease.
KENT—*continued.*	£.	£.	£.	£.
Maidstone	161,209	165,178	3,969	–
Malling	102,300	121,175	18,875	–
Medway	101,338	145,234	43,896	–
Milton	*Incomplete.*			
North Aylesford	110,174	109,279	–	895
Romney Marsh	75,552	78,785	3,233	–
Sevenoaks	91,430	128,549	37,119	–
Sheppey	51,170	60,454	9,284	–
Tenterden	55,923	66,135	10,212	–
Thanet, Isle of	*Incomplete.*			
Tonbridge	*Incomplete.*			
LANCASTER:				
Ashton-under-Lyne	*Incomplete.*			
Barton-upon-Irwell	*Incomplete.*			
Blackburn	209,193	280,944	71,751	–
Bolton	*Incomplete.*			
Burnley	*Incomplete.*			
Bury	*Incomplete.*			
Chorley	*Incomplete.*			
Chorlton	*Incomplete.*			
Clitheroe	104,561	114,609	10,048	–
Fylde, The	113,118	141,933	28,815	–
Garstang	70,210	84,633	14,423	–
Haslingden	*Incomplete.*			
Lancaster	93,215	115,488	22,273	–
Leigh	*Incomplete.*			
Oldham	264,836	257,621	–	7,215
Ormskirk	168,982	259,572	90,590	–
Prescot	202,263	297,962	95,699	–
Preston	292,642	339,636	46,994	–
Prestwich	170,723	197,925	27,202	–
Rochdale	*Incomplete.*			
Salford	283,116	345,382	62,266	–
Todmorden	*Incomplete.*			
Ulverstone	127,996	193,145	65,149	–
Warrington	128,091	175,550	47,459	–
West Derby	645,963	718,912	72,949	–
Wigan	*Incomplete.*			
LEICESTER:				
Ashby-de-la-Zouch	94,037	111,402	17,365	–
Barrow-on-Soar	89,053	120,755	31,702	–
Billesdon	*Incomplete.*			
Blaby	62,412	80,509	18,097	–
Hinckley	*Incomplete.*			
Leicester	174,721	181,872	7,151	–
Loughborough	91,793	113,570	21,777	–
Lutterworth	100,832	108,484	7,652	–
Market Bosworth	76,880	89,297	12,417	–
Market Harborough	113,496	138,880	25,384	–
Melton Mowbray	138,282	158,196	19,914	–
LINCOLN:				
Boston	244,268	218,711	–	25,557
Bourn	138,991	151,687	12,696	–
Caistor	271,440	248,091	–	23,349
Gainsborough	*Incomplete.*			
Glanford Brigg	230,349	224,607	–	5,742
Grantham	192,495	192,495	–	–
Holbeach	147,517	154,777	7,260	
Horncastle	154,660	154,777	117	–
Lincoln	261,716	273,066	11,350	–
Louth	285,079	267,256	–	17,823
Sleaford	189,313	208,078	18,765	–
Spalding	*Incomplete.*			
Spilsby	216,588	214,672	–	1,916
Stamford	109,845	109,743	–	102
MIDDLESEX:				
Brentford	*Incomplete.*			
Edmonton	*Incomplete.*			
Fulham	*Incomplete.*			
Hendon	149,680	154,718	5,038	–
Holborn	*Incomplete.*			
London, City	*Incomplete.*			
London, East	155,641	186,141	30,500	–
London, West	*Incomplete.*			
Poplar	*Incomplete.*			
Staines	75,872	82,873	7,001	–
Stepney	*Incomplete.*			
Strand	268,348	242,810	–	25,538
Whitechapel	256,553	267,119	10,566	–

COUNTY AND UNION.	Amount of the Rateable Value on which the Contribution was calculated at Lady-day 1863.	Amount of the Rateable Value as settled by the Assessment Committee in the List finally Approved.	Difference between the two. Increase.	Difference between the two. Decrease.
MONMOUTH:	£.	£.	£.	£.
Abergavenny	75,791	81,097	5,306	–
Bedwellty	96,633	96,633	–	–
Chepstow	85,589	99,573	13,984	–
Monmouth	111,323	115,119	3,796	–
Newport	208,382	223,769	15,387	–
Pontypool	91,018	96,299	5,281	–
NORFOLK:				
Aylsham	104,416	120,541	16,125	–
Blofield	- - *Incomplete.*			
Depwade	127,568	127,061	–	507
Docking	107,709	107,403	–	306
Downham	110,783	137,435	26,652	–
Erpingham	92,576	101,587	9,011	–
Faith, Saint	61,872	69,799	7,927	–
Forehoe	68,224	69,389	1,165	–
Freebridge Lynn	73,008	83,405	10,397	–
Guiltcross	60,672	63,110	2,438	–
Henstead	72,640	75,234	2,594	–
King's Lynn	59,261	45,901	–	13,360
Loddon and Clavering	94,592	102,577	7,985	–
Mitford and Launditch	161,806	180,386	18,580	–
Swaffham	90,262	90,262	–	–
Thetford	87,251	110,769	23,518	–
Walsingham	- - *Incomplete.*			
Wayland	69,924	70,331	407	–
NORTHAMPTON:				
Brackley	74,948	91,499	16,551	–
Brixworth	- - *Incomplete.*			
Daventry	131,445	138,706	7,261	–
Hardingstone	- - *Incomplete.*			
Kettering	79,839	108,894	29,055	–
Northampton	112,645	155,244	42,599	–
Oundle	96,644	96,644	–	–
Peterborough	222,271	234,062	11,791	–
Potterspury	45,607	58,369	12,762	–
Thrapston	60,698	74,946	14,248	–
Towcester	- - *Incomplete.*			
Wellingborough	88,300	111,439	23,139	–
NORTHUMBERLAND:				
Alnwick	123,393	124,461	1,068	–
Belford	56,796	55,190	–	1,606
Bellingham	65,130	67,597	2,467	–
Berwick-on-Tweed	103,552	116,989	13,437	–
Castle Ward	84,263	121,160	36,897	–
Glendale	124,504	127,585	3,081	–
Haltwhistle	40,183	51,491	11,308	–
Hexham	162,157	197,322	35,165	–
Morpeth	104,863	128,408	23,545	–
Newcastle-upon-Tyne	318,177	331,880	13,703	–
Rothbury	73,717	73,716	–	1
Tynemouth	- - *Incomplete.*			
NOTTINGHAM:				
Basford	- - *Incomplete.*			
Bingham	108,786	119,839	11,053	–
East Retford	139,530	164,966	25,436	–
Mansfield	- - *Incomplete.*			
Newark	169,722	199,513	29,791	–
Nottingham	237,838	246,225	8,387	–
Radford	46,220	66,766	20,546	–
Southwell	164,190	198,242	34,052	–
Worksop	- - *Incomplete.*			
OXFORD:				
Banbury	156,193	190,929	34,736	–
Bicester	- - *Incomplete.*			
Chipping Norton	83,091	108,193	25,102	–
Headington	- - *Incomplete.*			
Henley	77,199	96,539	19,340	–
Thame	87,890	91,532	3,642	–
Witney	100,535	119,357	18,822	–

COUNTY AND UNION.	Amount of the Rateable Value on which the Contribution was calculated at Lady-day 1863.	Amount of the Rateable Value as settled by the Assessment Committee in the List finally Approved.	Difference between the two. Increase.	Difference between the two. Decrease.
RUTLAND:	£.	£.	£.	£.
Oakham	81,718	89,327	7,609	–
Uppingham	77,696	85,832	8,136	–
SALOP:				
Atcham	- - *Incomplete.*			
Bridgnorth	99,080	106,988	7,908	–
Church Stretton	- - *Incomplete.*			
Cleobury Mortimer	- - *Incomplete.*			
Clun	- - *Incomplete.*			
Drayton	92,662	113,025	20,363	–
Ellesmere	99,935	108,055	8,120	–
Ludlow	106,186	109,384	3,198	–
Madeley	- - *Incomplete.*			
Newport	- - *Incomplete.*			
Shiffnal	81,061	90,512	9,451	–
Wellington	76,704	86,658	9,954	–
Wem	- - *Incomplete.*			
Whitchurch	- - *Incomplete.*			
SOMERSET:				
Axbridge	215,284	277,494	62,210	–
Bath	305,552	320,337	14,785	–
Bedminster	- - *Incomplete.*			
Bridgwater	206,767	220,789	14,022	–
Chard	93,542	113,951	20,409	–
Clutton	94,027	116,437	22,410	–
Dulverton	40,715	40,724	9	–
Frome	107,251	109,242	1,991	–
Keynsham	92,252	111,418	19,166	–
Langport	99,337	105,067	5,730	–
Shepton Mallet	- - *Incomplete.*			
Taunton	182,137	190,703	8,566	–
Wellington	119,138	117,226	–	1,912
Wells	123,189	145,815	22,626	–
Williton	- - *Incomplete.*			
Wincanton	- - *Incomplete.*			
Yeovil	122,318	133,948	11,630	–
SOUTHAMPTON:				
Alresford	41,092	41,694	602	–
Alton	65,116	62,442	–	2,674
Andover	97,989	100,823	2,834	–
Basingstoke	105,673	104,708	–	965
Catherington	- - *Incomplete.*			
Christchurch	48,514	51,158	2,644	–
Droxford	- - *Incomplete.*			
Fareham	- - *Incomplete.*			
Fordingbridge	34,148	35,315	1,167	–
Hartley Wintney	48,670	56,848	8,178	–
Havant	38,221	38,221	–	–
Hursley	18,213	17,859	–	354
Kingsclere	38,899	44,978	6,079	–
Lymington	42,567	43,626	1,059	–
New Forest	42,777	54,070	11,293	–
Petersfield	42,110	46,565	4,455	–
Portsea Island	- - *Incomplete.*			
Ringwood	24,075	24,664	589	–
Romsey	42,174	43,885	1,711	–
South Stoneham	98,788	116,407	17,619	–
Stockbridge	40,487	49,504	9,017	–
Whitchurch	39,119	39,558	439	–
Winchester, New	131,933	130,432	–	1,501
STAFFORD:				
Burton-on-Trent	- - *Incomplete.*			
Cheadle	99,094	108,740	9,646	–
Leek	72,903	101,488	28,585	–
Lichfield	149,158	161,542	12,384	–
Newcastle-under-Lyne	87,039	87,039	–	–
Penkridge	114,411	138,335	23,924	–
Seisdon	- - *Incomplete.*			
Stafford	114,951	133,618	8,667	–
Stone	115,197	124,267	9,070	–
Tamworth	- - *Incomplete.*			
Uttoxeter	101,503	110,697	9,194	–
Walsall	150,967	154,861	3,894	–
West Bromwich	192,314	262,079	69,765	–
Wolstanton and Burslem	90,357	139,843	49,486	–
Wolverhampton	209,106	318,274	109,168	–

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			Increase.	Decrease.
SUFFOLK:	£.	£.	£.	£.
Blything	142,132	145,569	3,437	–
Bosmere and Claydon	96,354	99,193	2,839	–
Cosford	91,273	97,832	6,559	–
Hartismere	95,301	95,301	–	–
Hoxne	88,288	82,067	–	6,221
Ipswich	114,460	122,948	8,488	–
Mildenhall	51,439	47,477	–	3,962
Plomesgate	– *Incomplete.*			
Risbridge	– *Incomplete.*			
Samford	74,700	74,666	–	40
Stow	103,645	116,157	12,512	–
Sudbury	143,976	152,143	8,167	–
Thingoe	105,527	109,028	3,501	–
Wangford	66,593	67,212	619	–
Woodbridge	119,833	124,465	4,632	–
SURREY:				
Chertsey	– *Incomplete.*			
Croydon	– *Incomplete.*			
Dorking	– *Incomplete.*			
Epsom	109,456	116,714	7,258	–
Farnham	– *Incomplete.*			
Godstone	51,571	55,327	3,756	–
Guildford	97,255	99,559	2,304	–
Hambledon	58,037	59,475	1,438	–
Kingston	183,804	254,547	70,743	–
Olaves, St.	– *Incomplete.*			
Reigate	124,570	145,890	21,320	–
Richmond	– *Incomplete.*			
Saviour, St.	– *Incomplete.*			
Wandsworth and Clapham.	379,503	447,210	67,707	–
SUSSEX:				
Battle	– *Incomplete.*			
Chailey	38,400	45,660	7,260	–
Cuckfield	– *Incomplete.*			
Eastbourne	52,211	62,278	10,067	–
East Grinstead	– *Incomplete.*			
Hailsham	– *Incomplete.*			
Hastings	134,100	152,049	17,949	–
Horsham	43,820	65,729	16,909	–
Lewes	36,410	40,263	3,853	–
Midhurst	45,470	59,149	13,679	–
Newhaven	30,045	34,212	4,167	–
Petworth	28,800	35,692	6,892	–
Rye	65,983	64,820	–	1,163
Steyning	114,260	168,808	54,548	–
Thakeham	36,200	41,635	5,435	–
Ticehurst	56,135	67,102	10,967	–
Uckfield	60,350	67,050	6,700	–
Westbourne	– *Incomplete.*			
West Firle	– *Incomplete.*			
Westhampnett	– *Incomplete.*			
WARWICK:				
Alcester	– *Incomplete.*			
Aston	– *Incomplete.*			
Atherstone	69,367	67,397	–	1,970
Foleshill	65,017	59,308	–	5,709
Meriden	– *Incomplete.*			
Nuneaton	40,350	47,705	7,355	–
Rugby	– *Incomplete.*			
Solihull	102,410	102,410	–	–
Southam	87,522	90,505	2,983	–
Stratford-on-Avon	135,567	140,239	4,672	–
Warwick	248,428	269,480	21,052	–
WESTMORELAND:				
East Ward	85,852	100,808	14,956	–
Kendal	178,645	221,384	42,739	–
West Ward	58,465	71,577	13,112	–
WILTS:				
Alderbury	66,153	78,057	11,904	–
Amesbury	54,110	61,257	7,147	–
Bradford	– *Incomplete.*			
Calne	49,774	52,927	3,153	–
Chippenham	109,308	128,599	19,291	–
WILTS—*continued.*				
Cricklade and Wootton Bassett.	34,038	83,582	49,544	–
Devizes	106,987	119,699	12,712	–
Highworth and Swindon	– *Incomplete.*			
Malmesbury	80,862	97,014	16,152	–
Marlborough	– *Incomplete.*			
Melksham	62,324	62,493	169	–
Mere	39,612	42,108	2,496	–
Pewsey	64,073	70,430	6,357	–
Tisbury	45,334	56,828	11,494	–
Warminster	64,653	75,535	10,882	–
Westbury [and Whorwellsdown.	50,944	62,379	11,435	–
Wilton	62,816	66,243	3,427	–
WORCESTER:				
Bromsgrove	111,926	130,204	18,278	–
Droitwich	– *Incomplete.*			
Dudley	– *Incomplete.*			
Evesham	86,175	93,136	6,961	–
Kidderminster	108,697	115,173	6,476	–
King's Norton	178,039	251,953	73,914	–
Martley	87,921	97,388	9,467	–
Pershore	89,188	95,765	6,577	–
Shipston-on-Stour	126,008	127,788	1,780	–
Stourbridge	135,054	165,111	30,057	–
Tenbury	– *Incomplete.*			
Upton-on-Severn	118,905	143,286	24,381	–
Worcester	– *Incomplete.*			
YORK, EAST RIDING:				
Beverley	139,399	145,151	5,752	–
Bridlington	99,378	106,612	7,234	–
Driffield	133,870	144,879	11,009	–
Howden	105,742	116,116	10,374	–
Patrington	94,525	95,176	651	–
Pocklington	118,736	135,083	16,347	–
Sculcoates	222,907	234,106	11,199	–
Skirlaugh	88,083	94,851	6,768	–
York	– *Incomplete.*			
YORK, NORTH RIDING:				
Bedale	58,971	60,557	1,586	–
Easingwold	80,876	92,771	11,895	–
Guisborough	94,495	99,285	4,790	–
Helmsley	39,766	39,772	6	–
Kirkby Moorside	– *Incomplete.*			
Leyburn	77,082	71,514	–	5,568
Malton	154,897	156,144	1,247	–
Northallerton	– *Incomplete.*			
Pickering	54,811	60,713	5,902	–
Reeth	– *Incomplete.*			
Richmond	98,060	102,001	3,941	–
Scarborough	137,772	173,135	35,363	–
Stokesley	71,839	71,839	–	–
Thirsk	93,717	99,082	5,365	–
Whitby	86,152	91,160	5,008	–
YORK, WEST RIDING:				
Barnsley	138,384	197,843	59,459	–
Bramley	33,766	32,570	–	1,196
Bradford	– *Incomplete.*			
Bierley, North	– *Incomplete.*			
Dewsbury	215,694	256,233	40,539	–
Doncaster	202,885	221,466	18,581	–
Ecclesall Bierlow	– *Incomplete.*			
Goole	84,970	92,431	7,461	–
Halifax	329,162	342,931	13,769	–
Hemsworth	– *Incomplete.*			
Huddersfield	330,144	347,992	17,848	–
Keighley	102,277	102,948	671	–
Knaresborough	89,903	97,600	7,697	–
Ouseburn, Great	94,063	100,306	6,243	–
Pateley Bridge	– *Incomplete.*			
Penistone	– *Incomplete.*			
Pontefract	– *Incomplete.*			
Ripon	99,294	110,505	11,211	–
Rotherham	– *Incomplete.*			
Sedbergh	19,197	22,261	3,064	–

COUNTY AND UNION.	Amount of the Rateable Value on which the Contribution was calculated at Lady-day 1863.	Amount of the Rateable Value as settled by the Assessment Committee in the List finally Approved.	Difference between the two. Increase.	Difference between the two. Decrease.
YORK, W.R.—*continued.*	£.	£.	£.	£.
Selby	- *Incomplete.*			
Settle	99,848	105,605	5,757	–
Sheffield	- *Incomplete.*			
Skipton	- *Incomplete.*			
Tadcaster	- *Incomplete.*			
Thorne	- *Incomplete.*			
Wakefield	- *Incomplete.*			
Wetherby	43,191	46,865	3,674	–
Wharfedale	48,836	60,031	11,195	–
Wortley	- *Incomplete.*			
WALES:				
ANGLESEY:				
Anglesey	56,405	49,605	–	6,800
Holyhead	- *Incomplete.*			
BRECKNOCK:				
Brecknock	83,143	93,276	10,133	–
Builth	36,108	38,393	2,285	–
Crickhowell	47,578	57,000	9,422	–
Hay	64,892	73,879	8,987	–
CARDIGAN:				
Aberaeron	- *Incomplete,*			
Aberystwith	- *Incomplete.*			
Cardigan	- *Incomplete.*			
Lampeter	- *Incomplete.*			
Tregaron	- *Incomplete.*			
CARMARTHEN:				
Carmarthen	- *Incomplete.*			
Llanelly	52,301	89,113	36,812	–
Llandilo Fawr	- *Incomplete.*			
Llandovery	- *Incomplete.*			
Newcastle in Emlyn	- *Incomplete.*			
CARNARVON:				
Bangor and Beaumaris	123,197	123,197	–	–
Carnarvon	86,213	86,213	–	–
Conway	- *Incomplete.*			
Pwllheli	- *Incomplete.*			

COUNTY AND UNION.	Amount of the Rateable Value on which the Contribution was calculated at Lady-day 1863.	Amount of the Rateable Value as settled by the Assessment Committee in the List finally Approved.	Difference between the two. Increase.	Difference between the two. Decrease.
DENBIGH:	£.	£.	£.	£.
Llanrwst	38,275	38,785	510	–
Ruthin	- *Incomplete.*			
Wrexham	158,816	156,722	–	2,094
FLINT:				
St. Asaph	- *Incomplete.*			
Hawarden	50,718	64,340	13,622	–
Holywell	- *Incomplete.*			
GLAMORGAN:				
Bridgend and Cowbridge	- *Incomplete.*			
Cardiff	167,623	277,460	109,837	–
Gower	- *Incomplete.*			
Merthyr Tydvil	- *Incomplete.*			
Neath	- *Incomplete.*			
Pontyprydd	- *Incomplete.*			
Swansea	- *Incomplete.*			
MERIONETH:				
Bala	- *Incomplete.*			
Corwen	- *Incomplete.*			
Dolgelley	49,066	42,984	–	6,082
Festiniog	38,148	52,302	14,154	–
MONTGOMERY:				
Llanfyllin	- *Incomplete.*			
Machynlleth	- *Incomplete.*			
Newtown and Llanidloes	- *Incomplete.*			
PEMBROKE:				
Haverfordwest	- *Incomplete.*			
Narberth	- *Incomplete.*			
Pembroke	- *Incomplete.*			
RADNOR:				
Knighton	53,167	63,268	10,101	–
Presteigne	16,443	25,245	8,802	–
Rhayader	- *Incomplete.*			

SUMMARY.

NUMBER of UNIONS included in the Return, 592; Number of those where the Valuation Lists have been completed, 408; and Number of those not completed, 184.

NAME of COUNTY.	Number of Unions.	Number completed.	Total Amount in respect of the Unions completely revised.		Total Increase.	Total Decrease.
			1863.	1864.		
ENGLAND:			£.	£.	£.	
Bedford	6	2	109,420	114,112	4,692	–
Berks	12	8	600,312	675,732	75,420	–
Bucks	7	2	228,900	237,739	8,839	–
Cambridge	8	6	638,946	729,389	90,443	–
Chester	10	8	1,308,369	1,607,845	299,476	–
Cornwall	13	11	834,224	968,688	134,464	–
Cumberland	8	4	316,591	411,008	94,417	–
Derby	9	4	477,479	503,528	36,049	–
Devon	16	13	1,574,423	1,643,054	68,631	–
Dorset	12	10	646,979	680,375	33,396	–
Durham	15	12	1,227,261	1,441,724	214,463	–
Essex	17	14	1,423,156	1,577,798	154,642	–
Gloucester	16	11	1,222,984	1,365,213	142,229	–
Hereford	8	8	652,408	773,030	120,622	–
Hertford	13	10	587,097	708,281	121,184	–
Hunts	3	3	373,122	373,442	320	–
Kent	27	20	2,051,908	2,297,762	245,854	–
Lancaster	26	14	2,874,909	3,523,312	648,403	–
Leicester	11	9	941,506	1,102,965	161,459	–
Lincoln	14	12	2,442,261	2,417,960	–	24,301
Middlesex	13	5	906,094	933,661	27,567	–
Monmouth	6	6	668,736	712,490	43,754	–
Norfolk	18	16	1,442,564	1,555,190	112,626	–
Northampton	12	9	912,397	1,069,803	157,406	–
Northumberland	12	11	1,256,735	1,395,799	139,064	–
Nottingham	9	6	866,286	995,551	129,265	–
Oxford	7	5	504,908	606,550	101,642	–
Rutland	2	2	159,414	175,159	15,745	–
Salop	14	6	555,628	614,622	58,994	–
Somerset	17	13	1,801,509	2,003,151	201,642	–
Southampton	23	19	1,040,565	1,102,757	62,192	–
Stafford	15	12	1,497,000	1,830,783	333,783	–
Suffolk	15	13	1,293,521	1,334,058	40,537	–
Surrey	14	7	1,004,196	1,178,722	174,526	–
Sussex	20	13	747,184	904,447	157,263	–
Warwick	11	7	748,661	777,044	28,383	–
Westmorland	3	3	322,962	393,769	70,807	–
Wilts	17	14	890,988	1,057,151	166,163	–
Worcester	13	9	1,041,913	1,219,804	177,891	–
York, E. R.	9	8	1,002,640	1,071,974	69,334	–
York, N. R.	15	12	1,048,438	1,117,973	69,535	–
York, W. R.	30	15	1,931,614	2,137,587	205,973	–
WALES:						
Anglesey	2	1	56,405	49,605	–	6,800
Brecknock	4	4	231,721	262,548	30,827	–
Cardigan	5	—	—	—	—	–
Carmarthen	5	1	52,301	89,113	36,812	–
Carnarvon	4	2	209,410	209,410	—	–
Denbigh	3	2	197,091	195,507	–	1,584
Flint	3	1	50,718	64,340	13,622	–
Glamorgan	7	1	167,623	277,460	109,837	–
Merioneth	4	2	87,214	95,286	8,072	–
Montgomery	3	—	—	—	—	–
Pembroke	3	—	—	—	—	–
Radnor	3	2	69,610	88,513	18,903	–

Poor Law Board, July 1864.

W. G. Lumley, Assistant Secretary.

UNION VALUATION LISTS.

RETURN of the Names of the Unions in *England* and *Wales*; showing in which of them the Valuation Lists had been completely Revised and returned Approved of in April 1864, together with the Total Amount of the Rateable Value upon which the Contributions in each Union, to the Common Fund, were calculated at Lady-day 1863; &c.

(*Mr. Villiers.*)

Ordered, by The House of Commons, *to be Printed,*
29 *July* 1864.

576.

Under 1 0*s.*

RETURN to an Order of the Honourable The House of Commons, dated 15 April 1864;—*for*,

RETURNS "of Number of VAGRANTS and WAYFARERS or HOMELESS POOR received into the VAGRANT WARDS of the Parishes of *Paddington*, *St. Marylebone*, and *St. Pancras*, during each Night of the following Weeks:—

Days.	First Week in November 1863.		First Week in December 1863.		First Week in January 1864.		First Week in February 1864.	
	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.
1								
2								
3								
4								
5								
6								
7								

"Of the Number of VAGRANTS and WAYFARERS or HOMELESS POOR who were refused a Night's Lodging during each Night of the following Weeks:—

Days.	First Week in November 1863.		First Week in December 1863.		First Week in January 1864.		First Week in February 1864.	
	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.
1								
2								
3								
4								
5								
6								
7								

"And, STATEMENT of the Manner in which the Applications of VAGRANTS and WAYFARERS or HOMELESS POOR for a Night's Lodging are disposed of when the Wards are full."

Poor Law Board,
21 July 1864.

HUGH OWEN,
Chief Clerk.

(*Mr. John Abel Smith.*)

Ordered, by The House of Commons, *to be Printed*,
22 *July* 1864.

RETURNS of the Number of VAGRANTS and WAYFARERS or HOMELESS POOR received into the VAGRANT WARDS of the Parishes of *Paddington*, *St. Marylebone*, and *St. Pancras*, during each Night of the First Week in November 1863, the First Week in December 1863, the First Week in January 1864, and the First Week in February 1864; of the Number of VAGRANTS and WAYFARERS or HOMELESS POOR who were Refused a Night's Lodging during each Night of the above Weeks; and, STATEMENT of the manner in which the Applications of VAGRANTS and WAYFARERS or HOMELESS POOR for a Night's Lodging are disposed of when the Wards are full.

PARISH OF PADDINGTON.

EXTRACT from a Letter dated the 23d of April 1864, and addressed to the Clerk of the Guardians of the Parish of Paddington to the Poor Law Board, in reference to the present Return:—

"THE custom of this parish is regularly to admit into the workhouse (either on their own application, or when brought by the police) all destitute persons and wayfarers, treating them, whilst they remain, in like manner with the other inmates; and that this custom has been pursued in Paddington since the closing of the Vagrant Wards in June 1850."

PARISH OF ST. MARYLEBONE.

RETURN of Number of Vagrants and Wayfarers or Homeless Poor received into the Vagrant Wards of the Parish of St. Marylebone, during each Night of the following Weeks:—

Days.	Foirst Week in N vember 1863.		First Week in December 1863.		First Week in January 1864.		First Week in February 1864.	
	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.
1	1	1	3	6	1	5	7	2
2	–	3	–	2	2	1	10	6
3	1	4	2	4	1	4	11	4
4	–	1	6	13	5	1	4	6
5	4	6	4	2	1	4	9	7
6	3	9	4	2	5	4	4	4
7	–	3	4	4	8	9	4	—
Total -	9	27	23	33	23	28	49	29

RETURN of the Number of Vagrants and Wayfarers or Homeless Poor who were Refused a Night's Lodging during each Night of the above Weeks.

None.

STATEMENT of the Manner in which the Applications of Vagrants and Wayfarers or Homeless Poor for a Night's Lodging are disposed of when the Wards are full.

The Casual Wards have not been full since their erection.

Joseph Bedford,
Secretary to the Directors and Guardians of the Poor.

20 July 1864.

PARISH OF ST. PANCRAS.

RETURN of Number of Vagrants and Wayfarers or Homeless Poor received into the Vagrant Wards of the Parish of St. Pancras, during each Night of the following Weeks:—

Days.	First Week in November 1863.		First Week in December 1863.		First Week in January 1864.		First Week in February 1864.	
	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.
1	22	14	21	12	22	10	10	11
2	24	15	18	14	15	10	8	14
3	12	9	20	8	17	8	9	16
4	12	9	22	9	21	15	9	15
5	13	15	18	10	17	19	8	13
6	17	9	14	9	20	17	5	8
7	20	8	14	11	16	16	8	11
Total -	120	79	127	73	128	95	57	88

RETURN of the Number of Vagrants and Wayfarers or Homeless Poor who were Refused a Night's Lodging during each Night of the above Weeks.

We refused none; all were admitted.

Francis Plaw,
Clerk to the Directors of the Poor.

25 April 1864.

RETURNS of the Number of VAGRANTS and WAYFARERS or HOMELESS POOR received into the VAGRANT WARDS of the Parishes of *Paddington*, *St. Marylebone*, and *St. Pancras*, during each Night of the First Week in November 1863, the First Week in December 1863, the First Week in January 1864, and the First Week in February 1864; of the Number of VAGRANTS and WAYFARERS or HOMELESS POOR who were Refused a Night's Lodging during each Night of the same Weeks; &c.

(*Mr. John Abel Smith.*)

Ordered, by The House of Commons, *to be Printed*,
22 *July* 1864.

517.

Under 1 *oz.*

POOR LAW (WORKHOUSE DIETARIES).

RETURN to an Order of the Honourable The House of Commons, dated 21 July 1863;—*for*,

COPIES "of the DIETARIES in use on the 1st day of July 1863, in the WORKHOUSES of the following UNIONS in *England*:—Banbury, Bideford, Bolton, Camelford, Conway, Dartford, Fylde, Hemel Hempstead, Hemsworth, Liverpool, and St. Faiths:"

"In the WORKHOUSES of the City of London and St. Olave's Unions, and of the Parishes of Rotherhithe, Newington, Shoreditch, Mile End Old Town, and Paddington, in the Metropolis:"

"In the following WORKHOUSES in *Ireland*:—North Dublin, Ballinasloe, Belfast, Coleraine, Cork, South Dublin, Dunfanaghy, Gorey, Westport and Youghal:"

"And, in Ten WORKHOUSES in *Scotland*, of which Edinburgh and Glasgow shall be included."

[So far as relates to *England*.]

Poor Law Board,
19 February 1864.

C. GILPIN,
Secretary.

(*Sir Hervey Bruce.*)

Ordered, by The House of Commons, *to be Printed*,
22 *February* 1864.

COPIES of the DIETARIES in use on the 1st day of July 1863, in the WORKHOUSES of the following UNIONS in *England*:—Banbury, Bideford, Bolton, Camelford, Conway, Dartford, Fylde, Hemel Hempstead, Hemsworth, Liverpool, and St. Faiths; in the WORKHOUSES of the City of London and St. Olave's Unions, and of the Parishes of Rotherhithe, Newington, Shoreditch, Mile End Old Town, and Paddington, in the Metropolis.

BANBURY UNION.

DIETARIES, dated 13 April 1863.

MEN and WOMEN.

		BREAKFAST.		DINNER.							SUPPER.	
		Bread.	Oatmeal Gruel, or Milk Porridge.	Cooked Meat or Bacon.	Potatoes, or other Vegetables.	Soup.	Bread.	Meat Pudding.	Suet Pudding.	Boiled Rice.	Bread.	Cheese.
		oz.	*pints.*	*oz.*	*oz.*	*pints.*	*oz.*	*oz.*	*oz.*	*oz.*	*oz.*	*oz.*
Sunday	Men	6	1½	–	–	1½	7	–	–	–	7	1½
	Women	5	1	–	–	1	5	–	–	–	6	1½
Monday	Men	6	1½	–	16	–	–	–	12	–	7	1½
	Women	5	1	–	8	–	–	–	10	–	6	1½
Tuesday	Men	6	1½	–	–	–	–	–	12	16	7	1½
	Women	5	1	–	–	–	–	–	10	12	6	1½
Wednesday	Men	6	1½	4	16	–	4	–	–	–	7	1½
	Women	5	1	3	8	–	3	–	–	–	6	1½
Thursday	Men	6	1½	–	16	–	–	–	12	–	7	1½
	Women	5	1	–	8	–	–	–	10	–	6	1½
Friday	Men	6	1½	–	–	1½	7	–	–	–	7	1½
	Women	5	1	–	–	1	5	–	–	–	6	1½
Saturday	Men	6	1½	–	–	–	–	2	–	16	7	1½
	Women	5	1	–	–	–	–	10	–	12	6	1½

CHILDREN.

		BREAKFAST.			DINNER.							SUPPER.			
		Bread.	Oatmeal Gruel, or Milk Porridge.	Milk.	Cooked Meat or Bacon.	Potatoes or other Vegetables.	Soup.	Bread.	Meat Pudding.	Suet Pudding.	Boiled Rice.	Bread.	Cheese.	Butter.	Milk.
		oz.	*pints.*	*pints.*	*oz.*	*oz.*	*pints.*	*oz.*	*oz.*	*oz.*	*oz.*	*oz.*	*oz.*	*oz.*	*pints.*
Sunday:															
Between the ages of	9 and 16	5	1	–	–	–	1	5	–	–	–	6	1½	–	–
	5 and 9	5	–	½	3½	8	–	–	–	–	–	5	–	½	¼
	2 and 5	4	–	½	3	8	–	–	–	–	–	4	–	¼	¼
Monday:															
Between the ages of	9 and 16	5	1	–	–	8	–	–	–	10	–	6	1½	–	–
	5 and 9	5	–	½	–	–	–	–	–	10	–	5	–	½	¼
	2 and 5	4	–	½	–	–	–	–	–	8	–	4	–	¼	¼
Tuesday:															
Between the ages of	9 and 16	5	1	–	–	–	–	–	–	10	12	6	1½	–	–
	5 and 9	5	–	½	3½	–	–	–	–	–	8	5	–	½	¼
	2 and 5	4	–	½	3	–	–	–	–	–	8	4	–	¼	¼
Wednesday:															
Between the ages of	9 and 16	5	1	–	3	8	–	3	–	–	–	6	1½	–	–
	5 and 9	5	–	½	–	–	–	–	–	–	14	5	–	½	¼
	2 and 5	4	–	½	–	–	–	–	–	–	12	4	–	¼	¼
Thursday:															
Between the ages of	9 and 16	5	1	–	–	8	–	–	–	10	–	6	1½	–	–
	5 and 9	5	–	½	3½	8	–	–	–	–	–	5	–	½	¼
	2 and 5	4	–	½	3	8	–	–	–	–	–	4	–	¼	¼
Friday:															
Between the ages of	9 and 16	5	1	–	–	–	1	5	–	–	–	6	1½	–	–
	5 and 9	5	–	½	–	–	–	–	–	10	–	5	–	½	¼
	2 and 5	4	–	½	–	–	–	–	–	8	–	4	–	¼	¼
Saturday:															
Between the ages of	9 and 16	5	1	–	–	–	–	–	10	–	12	6	1½	–	–
	5 and 9	5	–	½	3½	8	–	–	–	–	–	5	–	½	¼
	2 and 5	4	–	½	3	8	–	–	–	–	–	4	–	¼	¼

The Guardians may allow to each aged and infirm person resident in the said workhouse a sufficient quantity of tea for breakfast and for supper, not exceeding one pint per meal, sweetened with an allowance of sugar not exceeding half-an-ounce to each pint of tea, together with an allowance of butter not exceeding ten and a half ounces per week, in lieu of the oatmeal, gruel and cheese prescribed for those meals in the above Table for men and women.

Youths of either sex above 16 years of age, resident in the said workhouse, shall be dieted as able-bodied men and women respectively; and infants under the age of two years, and sick persons, shall be dieted in such manner as the medical officer for the workhouse shall direct.

BIDEFORD UNION.

Dietaries, dated 12 April 1861.

ABLE-BODIED.

		BREAKFAST.		DINNER.				SUPPER.	
		Bread.	Gruel.	Cooked Meat.	Potatoes, or other Vegetables.	Soup.	Suet Pudding.	Bread.	Broth.
		oz.	*pints.*	*oz.*	*lbs.*	*pints.*	*oz.*	*oz.*	*pints.*
Sunday	Men	7	1½	5	1	–	–	7	1¼
	Women	6	1¼	5	1	–	–	6	1¼
Monday	Men	7	1½	–	1	1½	–	7	1¼
	Women	6	1¼	–	1	1¼	–	6	1¼
Tuesday	Men	7	1½	–	1	–	10	7	1¼
	Women	6	1¼	–	1	–	8	6	1¼
Wednesday	Men	7	1½	5	1	–	–	7	1¼
	Women	6	1¼	5	1	–	–	6	1¼
Thursday	Men	7	1½	–	1	–	10	7	1¼
	Women	6	1¼	–	1	–	8	6	1¼
Friday	Men	7	1½	5	1	–	–	7	1¼
	Women	6	1¼	5	1	–	–	6	1¼
Saturday	Men	7	1½	–	1	1½	–	7	1¼
	Women	6	1¼	–	1	1¼	–	6	1¼

AGED and INFIRM.

		BREAKFAST.			DINNER.				SUPPER.		
		Bread.	Butter.	Tea, sweetened with Quarter of an Ounce of Sugar to each Pint.	Cooked Meat.	Potatoes, or other Vegetables.	Soup, or Rice Milk.	Suet Pudding.	Bread.	Butter.	Tea, sweetened with Quarter of an Ounce of Sugar to each Pint.
		oz.	*oz.*	*pints.*	*oz.*	*lbs.*	*pints.*	*oz*	*oz.*	*oz.*	*pints.*
Sunday	Men	6	½	1	4	1	–	–	6	¼	1
	Women	6	½	1	4	1	–	–	6	¼	1
Monday	Men	6	¼	1	–	1	1	–	6	¼	1
	Women	6	¼	1	–	1	1	–	6	¼	1
Tuesday	Men	6	¼	1	–	1	–	10	6	¼	1
	Women	6	¼	1	–	1	–	8	6	¼	1
Wednesday	Men	6	½	1	4	1	–	–	6	¼	1
	Women	6	½	1	4	1	–	–	6	¼	1
Thursday	Men	6	¼	1	–	1	–	10	6	¼	1
	Women	6	¼	1	–	1	–	8	6	¼	1
Friday	Men	6	¼	1	4	1	–	–	6	¼	1
	Women	6	¼	1	4	1	–	–	6	¼	1
Saturday	Men	6	¼	1	–	1	1	–	6	¼	1
	Women	6	¼	1	–	1	1	–	6	¼	1

One pint of skimmed milk to be allowed to each aged and infirm person per week, with the tea for breakfast and supper.

BIDEFORD UNION.—Dietaries, dated 12 April 1861—*continued.*

CHILDREN.

	BREAKFAST.		DINNER.				SUPPER.	
	Bread.	Gruel.	Cooked Meat.	Potatoes or other Vegetables.	Soup.	Suet Pudding.	Bread.	Broth.
	oz.	*pints.*	oz.	o .	*pints.*	*oz.*	*oz.*	*pints.*
Sunday:								
Between the ages of 9 and 16	6	1¼	5	16	–	–	6	1¼
6 and 9	6	1	4	10	–	–	6	1
2 and 6	5	1	3	8	–	–	5	1
Monday:								
Between the ages of 9 and 16	6	1¼	–	16	1¼	–	6	1¼
6 and 9	6	1	–	10	1	–	6	1
2 and 6	5	1	–	8	1	–	5	1
Tuesday:								
Between the ages of 9 and 16	6	1¼	–	16	–	8	6	1¼
6 and 9	6	1	–	10	–	7	6	1
2 and 6	5	1	–	8	–	5	5	1
Wednesday:								
Between the ages of 9 and 16	6	1¼	5	16	–	–	6	1¼
6 and 9	6	1	4	10	–	–	6	1
2 and 6	5	1	3	8	–	–	5	1
Thursday:								
Between the ages of 9 and 16	6	1¼	–	16	–	8	6	1¼
6 and 9	6	1	–	10	–	7	6	1
2 and 6	5	1	–	8	–	5	5	1
Friday:								
Between the ages of 9 and 16	6	1¼	5	16	–	–	6	1¼
6 and 9	6	1	4	10	–	–	6	1
2 and 6	5	1	3	8	–	–	5	1
Saturday:								
Between the ages of 9 and 16	6	1¼	–	16	1¼	–	6	1¼
6 and 9	6	1	–	10	1	–	6	1
2 and 6	5	1	–	8	1	–	5	1

The Guardians may substitute six ounces of bread for one pound of potatoes, and a like proportion of bread for any quantity less than a pound, in the dinners for Monday and Saturday.

Youths of either sex above 16 years of age, resident in the said Workhouse, shall be dieted as able-bodied men and women respectively, and infants under the age of two years at the discretion of the Guardians, and sick persons shall be dieted in such manner as the medical officer for the workhouse shall direct.

BOLTON UNION.—BOLTON WORKHOUSE.

DIETARIES, dated 20 October 1858.

ABLE-BODIED, OLD and INFIRM, and CHILDREN from 9 to 16.

	BREAKFAST.		DINNER.									SUPPER.	
	Bread.	Milk Porridge.	Bread.	Cheese.	Coffee.	Beef.	Potatoes.	Broth.	Butter.	Rice Milk.	Pease Soup.	Oatmeal Porridge.	Milk.
	oz.	*pints.*	*oz.*	*oz.*	*pints.*	*oz.*	*lbs.*	*pints.*	*oz.*	*pints.*	*pints.*	*lbs.*	*pints.*
Sunday:													
Men	5	1⅓	8	2	1	–	–	–	–	–	–	2¼	¾
Women	5	1½	8	2	1	–	–	–	–	–	–	2	¾
Monday:													
Men	5	1½	3	–	–	4	1	1	–	–	–	2¼	¾
Women	5	1½	3	–	–	4	1	1	–	–	–	2	¾
Tuesday:													
Men	5	1½	8	–	1	–	–	–	½	–	–	2¼	¾
Women	5	1½	8	–	1	–	–	–	½	–	–	2	¾
Wednesday:													
Men	5	1½	5	–	–	–	–	–	–	½	–	2¼	¾
Women	5	1½	5	–	–	–	–	–	–	½	–	2	¾
Thursday:													
Men	5	1½	3	–	–	4	1	1	–	–	–	2¼	¾
Women	5	1½	3	–	–	4	1	1	–	–	–	2	¾
Friday:													
Men	5	1½	8	2	1	–	–	–	–	–	–	2¼	¾
Women	5	1½	8	2	1	–	–	–	–	–	–	2	¾
Saturday:													
Men	5	1½	5	–	–	–	–	–	–	–	1½	2¼	¾
Women	5	1½	5	–	–	–	–	–	–	–	1½	2	¾

Sick to be dieted as directed by the medical officer.

Aged and infirm to be allowed, at the Guardians' discretion, butter, tea and sugar for breakfast and supper, and bread for the supper meal, in lieu of the above allowances of milk porridge, oatmeal porridge and milk.

BOLTON UNION.—Turton Workhouse.

Dietaries, dated 20 October 1858.

ABLE-BODIED, OLD and INFIRM, and CHILDREN from 9 to 16.

		BREAKFAST.		DINNER.									SUPPER.	
		Bread.	Milk Porridge.	Bread.	Cheese.	Coffee.	Beef.	Potatoes.	Broth.	Butter.	Rice Milk.	Pease Soup.	Oatmeal Porridge.	Milk.
		oz.	*pints.*	*oz.*	*oz.*	*pints.*	*oz.*	*lbs.*	*pints.*	*oz.*	*pints.*	*pints.*	*lbs.*	*pints.*
Sunday	Men	5	1½	8	2	1	–	–	–	–	–	–	2¼	¾
	Women	5	1½	8	2	1	–	–	–	–	–	–	2	¾
Monday	Men	5	1½	5	–	–	–	–	–	–	1½	–	2¼	¾
	Women	5	1½	5	–	–	–	–	–	–	1½	–	2	¾
Tuesday	Men	5	1½	3	–	–	4	1	1	–	–	–	2¼	¾
	Women	5	1½	3	–	–	4	1	1	–	–	–	2	¾
Wednesday	Men	5	1½	8	–	1	–	–	–	½	–	–	2¼	¾
	Women	5	1½	8	–	1	–	–	–	½	–	–	2	¾
Thursday	Men	5	1½	5	–	–	–	–	–	–	–	1½	2¼	¾
	Women	5	1½	5	–	–	–	–	–	–	–	1½	2	¾
Friday	Men	5	1½	8	2	1	–	–	–	–	–	–	2¼	¾
	Women	5	1½	8	2	1	–	–	–	–	–	–	2	¾
Saturday	Men	5	1½	3	–	–	4	1	1	–	–	–	2¼	¾
	Women	5	1½	3	–	–	4	1	1	–	–	–	2	¾

Sick to be dieted as directed by the medical officer.

Aged and infirm to be allowed, at the Guardians' discretion, butter, tea and sugar for breakfast and supper, and bread for the supper meal in lieu of the above allowances of milk porridge, oatmeal porridge, and milk.

Dietaries, dated 4 April 1857.

CHILDREN from 2 to 5.

	BREAKFAST.		DINNER.									SUPPER.	
	Bread.	Milk Porridge.	Bread.	Cheese.	Coffee.	Meat.	Potatoes.	Broth.	Butter.	Rice Milk.	Pease Soup.	Bread.	Milk Porridge.
	oz.	*pints.*	*oz.*	*oz.*	*pints.*	*oz.*	*oz.*	*pints.*	*oz.*	*pints.*	*pints.*	*oz.*	*pints.*
Sunday	4	½	4	1	½	–	–	–	–	–	–	4	½
Monday	4	½	4	–	–	–	–	–	–	½	–	4	½
Tuesday	4	½	3	–	–	2	6	½	–	–	–	4	½
Wednesday	4	½	4	–	½	–	–	–	–	–	–	4	½
Thursday	4	½	4	–	–	–	–	–	–	–	½	4	½
Friday	4	½	4	1	½	–	–	–	–	–	–	4	½
Saturday	4	½	3	–	–	2	6	½	–	–	–	4	½

CHILDREN from 5 to 9.

	BREAKFAST.		DINNER.									SUPPER.	
	Bread.	Milk Porridge.	Bread.	Cheese.	Coffee.	Meat.	Potatoes.	Broth.	Butter.	Rice Milk.	Pease Soup.	Bread.	Milk Porridge.
	oz.	*pints.*	*oz.*	*oz.*	*pints.*	*oz.*	*oz.*	*pints.*	*oz.*	*pints.*	*pints.*	*oz.*	*pints.*
Sunday	4	¾	5	1½	½	–	–	–	–	–	–	4	¾
Monday	4	¾	4	–	–	–	–	–	–	¾	–	4	¾
Tuesday	4	¾	3	–	–	3	8	½	–	–	–	4	¾
Wednesday	4	¾	5	–	½	–	–	–	½	–	–	4	¾
Thursday	4	¾	4	–	–	–	–	–	–	–	¾	4	¾
Friday	4	¾	5	1½	½	–	–	–	–	–	–	4	¾
Saturday	4	¾	5	–	–	3	8	½	–	–	–	4	¾

BOLTON UNION.—Bolton Workhouse.

Dietaries, dated 4 April 1857.

CHILDREN from 2 to 5.

	BREAKFAST.		DINNER.									SUPPER.	
	Bread.	Milk Porridge.	Bread.	Cheese.	Coffee.	Meat.	Potatoes.	Broth.	Butter.	Rice Milk.	Pease Soup.	Bread.	Milk Porridge.
	oz.	*pints.*	*oz.*	*oz.*	*pints.*	*oz.*	*oz.*	*pints.*	*oz.*	*pints.*	*pints.*	*oz.*	*pints.*
Sunday	4	½	4	1	½	–	–	–	–	–	–	4	½
Monday	4	½	3	–	–	2	6	½	–	–	–	4	½
Tuesday	4	½	4	–	½	–	–	–	¼	–	–	4	½
Wednesday	4	½	4	–	–	–	–	–	–	½	–	4	½
Thursday	4	½	3	–	–	2	6	½	–	–	–	4	½
Friday	4	½	4	1	½	–	–	–	–	–	½	4	½
Saturday	4	½	4	–	–	–	–	–	–	–	½	4	½

CHILDREN from 5 to 9.

	BREAKFAST.		DINNER.									SUPPER.	
	Bread.	Milk Porridge.	Bread.	Cheese.	Coffee.	Meat.	Potatoes.	Broth.	Butter.	Rice Milk.	Pease Soup.	Bread.	Milk Porridge.
	oz.	*pints.*	*oz.*	*oz.*	*pints.*	*oz.*	*oz.*	*pints.*	*oz.*	*pints.*	*pints.*	*oz.*	*pints.*
Sunday	4	½	5	1½	½	–	–	–	–	–	–	4	½
Monday	4	½	3	–	–	3	8	½	–	–	–	4	½
Tuesday	4	½	5	–	½	–	–	–	½	–	–	4	½
Wednesday	4	½	4	–	–	–	–	–	–	½	–	4	½
Thursday	4	½	3	–	–	3	8	½	–	–	–	4	½
Friday	4	½	5	1½	½	–	–	–	–	–	½	4	½
Saturday	4	½	4	–	–	–	–	–	–	–	½	4	½

CAMELFORD UNION.

Dietaries, dated 8 May 1856.

ABLE-BODIED MEN and WOMEN, and CHILDREN.

	BREAKFAST.		DINNER.							SUPPER.		
	Bread.	Milk Broth.	Cooked Meat.	Boiled Rice.	Bread.	Soup.	Cooked Meat.	Potatoes.	Suet Pudding.	Bread.	Broth.	Cheese.
	oz.	*pints.*	*oz.*	*oz.*	*oz.*	*pints.*	*oz.*	*oz.*	*oz.*	*oz.*	*pints.*	*oz.*
Sunday:												
Men	7	1½	5	16	4	or	5	16	–	6	1½	–
Women / Children between the ages of 10 and 14	6	1½	4	16	4	or	4	16	–	6	1½	–
Monday:												
Men	7	1½	–	–	4	1½	–	–	–	6	–	2
Women / Children between the ages of 10 and 14	6	1½	–	–	4	1½	–	–	–	6	–	2
Tuesday:												
Men	7	1½	5	16	4	or	5	16	–	6	1½	–
Women / Children between the ages of 10 and 14	6	1½	4	16	4	or	4	16	–	6	1½	–
Wednesday:												
Men	7	1½	–	–	–	–	–	–	16	6	–	2
Women / Children between the ages of 10 and 14	6	1½	–	–	–	–	–	–	16	6	–	2
Thursday:												
Men	7	1½	5	16	4	or	5	16	–	6	1½	–
Women / Children between the ages of 10 and 14	6	1½	5	16	4	or	4	16	–	6	1½	–
Friday:												
Men	7	1½	–	–	–	–	–	–	16	6	1½	–
Women / Children between the ages of 10 and 14	6	1½	–	–	–	–	–	–	16	6	1½	–
Saturday:												
Men	7	1½	–	–	4	1½	–	–	–	6	–	2
Women / Children between the ages of 10 and 14	6	1½	–	–	4	1½	–	–	–	6	–	2

CAMELFORD UNION.—Dietaries, dated 8 May 1856—*continued.*

AGED and INFIRM MEN and WOMEN.

		BREAKFAST.		DINNER.					SUPPER.	
		Bread with Butter.	Tea, sweetened with Half an-ounce of Sugar to each Pint.	Cooked Meat.	Boiled Rice.	Bread.	Cooked Meat.	Potatoes.	Bread with Butter.	Tea, sweetened with Half an-ounce of Sugar to each Pint.
		oz.	*pints.*	*oz.*	*oz.*	*oz.*	*oz.*	*oz.*	*oz.*	*pints.*
Sunday	Men	7	1	–	–	–	–	–	6	1
	Women	6	1	–	–	–	–	–	6	1
Monday	Men	7	1	–	–	–	–	–	6	1
	Women	6	1	–	–	–	–	–	6	
Tuesday	Men	7	1	–	–	–	–	–	6	1
	Women	6	1	–	–	–	–	–	6	1
Wednesday	Men	7	1	3	12	4	or 3	16	6	1
	Women	6	1	3	12	4	or 3	16	6	1
Thursday	Men	7	1	–	–	–	–	–	6	1
	Women	6	1	–	–	–	–	–	6	1
Friday	Men	7	1	–	–	–	–	–	6	1
	Women	6	1	–	–	–	–	–	6	1
Saturday	Men	7	1	–	–	–	–	–	6	1
	Women	6	1	–	–	–	–	–	6	1

CAMELFORD UNION.

DIETARIES, dated 6 March 1857.

CHILDREN from 2 to 5.

	BREAKFAST.		DINNER.						SUPPER.	
	Bread.	Milk.	Meat.	Suet Pudding.	Potatoes.	Rice Pudding.	Soup.	Bread.	Bread.	Milk.
	oz.	*pints.*	*oz.*	*oz.*	*oz.*	*oz.*	*pints.*	*oz.*	*oz.*	*pints.*
Sunday	4	½	2	–	6	–	–	–	3	½
Monday	4	½	–	–	–	–	½	2	3	½
Tuesday	4	½	2	–	6	–	–	–	3	½
Wednesday	4	½	–	–	–	8	–	–	3	½
Thursday	4	½	2	–	6	–	–	–	3	½
Friday	4	½	–	8	–	–	–	–	3	½
Saturday	4	½	–	–	–	–	½	2	3	½

CHILDREN from 5 to 9.

	BREAKFAST.		DINNER.						SUPPER.		
	Bread.	Milk.	Meat.	Suet Pudding.	Potatoes.	Rice Pudding.	Soup.	Bread.	Bread.	Butter.	Milk and Water.
	oz.	*pints.*	*oz.*	*oz.*	*oz.*	*oz.*	*pints.*	*oz.*	*oz.*	*oz.*	*pints.*
Sunday	5	½	3	–	8	–	–	–	5	½	½
Monday	5	½	–	–	–	–	½	3	5	½	½
Tuesday	5	½	3	–	8	–	–	–	5	½	½
Wednesday	5	½	–	–	–	10	–	–	5	½	½
Thursday	5	½	3	–	8	–	–	–	5	½	½
Friday	5	½	–	10	–	–	–	–	5	½	½
Saturday	5	½	–	–	–	–	½	3	5	½	½

CONWAY UNION.

Dietaries, dated 29 June 1860.

ABLE BODIED.

		BREAKFAST.		DINNER.							SUPPER.		
		Bread.	Milk Porridge, or Gruel.	Cooked Meat.	Potatoes, or other Vegetables.	Soup.	Boiled Rice.	Bread.	Suet Pudding, or Rice Pudding.	Buttermilk.	Bread.	Cheese.	Broth.
		oz.	*pints.*	*oz.*	*oz.*	*pints.*	*oz.*	*oz.*	*oz.*	*pints.*	*oz.*	*oz.*	*pints.*
Sunday	Men	6	1½	–	–	–	–	–	14	–	6	1½	–
	Women	5	1½	–	–	–	–	–	12	–	5	1½	–
Monday	Men	6	1½	4	16	or	16	or 8	–	–	6	–	1½
	Women	5	1½	4	16		16	or 8	–	–	5	–	1½
Tuesday	Men	6	1½	–	–	1½	–	4	–	–	6	1½	–
	Women	5	1½	–	–	1½	–	4	–	–	5	1½	–
Wednesday	Men	6	1½	–	–	–	–	6	–	1½	6	1½	–
	Women	5	1½	–	–	–	–	6	–	1½	5	1½	–
Thursday	Men	6	1½	–	–	–	16	–	–	1½	6	1½	–
	Women	5	1½	–	–	–	16	–	–	1½	5	1½	–
Friday	Men	6	1½	4	16	or	16	or 8	–	–	6	–	1½
	Women	5	1½	4	16		16	or 8	–	–	5	–	1½
Saturday	Men	6	1½	–	–	1½	–	4	–	–	6	1½	–
	Women	5	1½	–	–	1½	–	4	–	–	5	1½	–

AGED and INFIRM.

		BREAKFAST.			DINNER.							SUPPER.		
		Bread.	Butter.	Tea or Coffee, sweetened with Half an-ounce of Sugar to each Pint.	Cooked Meat.	Potatoes or other Vegetables.	Soup.	Boiled Rice.	Bread.	Suet Pudding, or Rice Pudding.	Buttermilk.	Bread.	Butter.	Tea or Coffee, sweetened with Half an-ounce of Sugar to each Pint.
		oz.	*oz.*	*pints.*	*oz.*	*oz.*	*pints.*	*oz.*	*oz.*	*oz.*	*pints.*	*oz.*	*oz.*	*pints.*
Sunday	Men	6	½	1	–	–	–	–	–	14	–	6	½	1
	Women	5	½	1	–	–	–	–	–	12	–	5	½	1
Monday	Men	6	½	1	4	16	or	16	or 8	–	–	6	½	1
	Women	5	½	1	4	16		16	or 8	–	–	5	½	1
Tuesday	Men	6	½	1	–	–	1½	–	4	–	–	6	½	1
	Women	5	½	1	–	–	1½	–	4	–	–	5	½	1
Wednesday	Men	6	½	1	–	–	–	–	6	–	1½	6	½	1
	Women	5	½	1	–	–	–	–	6	–	1½	5	½	1
Thursday	Men	6	½	1	–	–	–	16	–	–	1½	6	½	1
	Women	5	½	1	–	–	–	16	–	–	1½	5	½	1
Friday	Men	6	½	1	4	16	or	16	or 8	–	–	6	½	1
	Women	5	½	1	4	16		16	or 8	–	–	5	½	1
Saturday	Men	6	½	1	–	–	1½	–	4	–	–	6	½	1
	Women	5	½	1	–	–	1½	–	4	–	–	5	½	1

CONWAY UNION—Dietaries, 29 January 1860—*continued.*

CHILDREN.

		BREAKFAST.		DINNER.								SUPPER.						
		Bread.	Milk Porridge, or Gruel.	Cooked Meat.	Potatoes, or other Vegetables.	Soup.	Boiled Rice.	Bread.	Suet Pudding, or Rice Pudding.	Buttermilk.	Sweet Milk.	Bread.	Cheese.	Butter.	Broth.	Sweet Milk, or Buttermilk.	Thick Porridge.	Tea, sweetened with Sugar.
		oz.	*pints.*	*oz.*	*oz.*	*pints.*	*oz.*	*oz.*	*oz.*	*pints.*	*pint.*	*oz.*	*oz.*	*oz.*	*pints.*	*pints.*	*pint.*	*pints.*
Sunday:																		
Between the ages of	9 and 16	5	1½	–	–	–	–	–	12	–	–	5	1½	–	–	–	–	–
	5 and 9	5	½	–	–	–	–	–	10	–	–	5	–	–	–	½	–	–
	2 and 5	4	½	–	–	–	–	–	8	–	–	4	–	–	–	½	–	–
Monday:																		
Between the ages of	9 and 16	5	1½	4	16	or	16	or	8	–	–	5	–	–	1½	–	–	–
	5 and 9	5	½	3	10		10		5	–	–	5	–	–	½	–	–	–
	2 and 5	4	½	2½	8		8		4	–	–	4	–	–	½	–	–	–
Tuesday:																		
Between the ages of	9 and 16	5	1½	–	–	1½	–	4	–	–	–	5	1½	–	–	–	–	–
	5 and 9	5	½	–	–	½	–	4	–	–	–	–	–	–	–	½	½	–
	2 and 5	4	½	–	–	½	–	3	–	–	–	–	–	–	–	½	½	–
Wednesday:																		
Between the ages of	9 and 16	5	1½	–	–	–	–	6	–	1½	–	5	1½	–	–	–	–	–
	5 and 9	5	½	–	–	–	–	5	–	–	½	5	–	¼	–	–	–	–
	2 and 5	4	½	–	–	–	–	4	–	–	½	4	–	¼	–	–	–	–
Thursday:																		
Between the ages of	9 and 16	5	1½	–	–	–	16	–	–	1½	–	5	1½	–	–	–	–	–
	5 and 9	5	½	–	–	–	10	–	–	–	½	5	–	–	–	–	–	½
	2 and 5	4	½	–	–	–	8	–	–	–	½	4	–	–	–	–	–	½
Friday:																		
Between the ages of	9 and 16	5	1½	4	16	or	16	or	8	–	–	5	–	–	1½	–	–	–
	5 and 9	5	½	3	10		10		5	–	–	5	–	–	½	–	–	–
	2 and 5	4	½	2½	8		8		4	–	–	4	–	–	½	–	–	–
Saturday:																		
Between the ages of	9 and 16	5	1½	–	–	1½	–	4	–	–	–	5	1½	–	–	–	–	–
	5 and 9	5	½	–	–	½	–	4	–	–	–	–	–	–	–	½	½	–
	2 and 5	4	½	–	–	½	–	3	–	–	–	–	–	–	–	½	½	–

Youths of either Sex above 16 years of age, resident in the said Workhouse, shall be dieted as able-bodied men and women respectively; and infants under the age of two years and sick persons shall be dieted in such manner as the medical officer for the workhouse shall direct.

DARTFORD UNION.

DIETARIES, dated 30 November 1853.

		BREAKFAST.		DINNER.					SUPPER.	
		Bread.	Gruel.	Bread.	Meat Pudding.	Suet Pudding.	Cheese.	Broth.	Bread.	Gruel.
		oz.	*pints.*	*oz.*	*oz.*	*oz.*	*oz.*	*pints.*	*oz.*	*pints.*
Sunday	Men	6	1	–	14	–	–	–	6	1
	Women	5	1	–	12	–	–	–	5	1
Monday	Men	6	1	8	–	–	1½	1	6	1
	Women	5	1	7	–	–	1	1	5	1
Tuesday	Men	6	1	–	–	14	–	–	6	1
	Women	5	1	–	–	12	–	–	5	1
Wednesday	Men	6	1	8	–	–	1½	1	6	1
	Women	5	1	7	–	–	1	1	5	1
Thursday	Men	6	1	8	–	–	1½	1	6	1
	Women	5	1	7	–	–	1	1	5	1
Friday	Men	6	1	–	–	14	–	–	6	1
	Women	5	1	–	–	12	–	–	5	1
Saturday	Men	6	1	8	–	–	1½	1	6	1
	Women	5	1	7	–	–	1	1	5	1

Children above the ages of 9 and under 14 years shall be allowed the kinds and quantities of food prescribed in the above Table for able-bodied women.
The sick paupers resident in the said Workhouse shall be dieted in such manner as the medical officer for the said Workhouse shall direct.

DARTFORD UNION—*continued.*

DIETARIES, dated 23 October 1856.

CHILDREN from 2 to 5.

	BREAKFAST.			DINNER.						SUPPER.		
	Bread.	Butter.	Milk and Water.	Meat.	Bread.	Suet Pudding.	Meat Pudding.	Cheese.	Potatoes.	Bread.	Butter.	Milk and Water.
	oz.	*oz.*	*pints.*	*oz.*	*oz.*	*oz.*	*oz.*	*oz.*	*oz.*	*oz.*	*oz.*	*pints.*
Sunday	4	¼	½	–	–	–	8	–	4	4	¼	½
Monday	4	¼	½	3	4	–	–	–	–	4	¼	½
Tuesday	4	¼	½	–	–	8	–	–	4	4	¼	½
Wednesday	4	¼	½	3	4	–	–	–	–	4	¼	½
Thursday	4	¼	½	–	–	–	8	–	4	4	¼	½
Friday	4	¼	½	–	–	8	–	–	4	4	¼	½
Saturday	4	¼	½	–	6	–	–	½	–	4	¼	½

CHILDREN from 5 to 9.

	BREAKFAST.			DINNER.						SUPPER.		
	Bread.	Butter.	Milk and Water.	Meat.	Bread.	Suet Pudding.	Meat Pudding.	Cheese.	Potatoes.	Bread.	Butter.	Milk and Water.
	oz.	*oz.*	*pints.*	*oz.*	*oz.*	*oz.*	*oz.*	*oz.*	*oz.*	*oz.*	*oz.*	*pints.*
Sunday	5	¼	½	–	–	–	10	–	4	5	¼	½
Monday	5	¼	½	4	5	–	–	–	–	5	¼	½
Tuesday	5	¼	½	–	–	10	–	–	4	5	¼	½
Wednesday	5	¼	½	4	7	–	–	–	–	5	¼	½
Thursday	5	¼	½	–	–	–	10	–	4	5	¼	½
Friday	5	½	½	–	–	10	–	–	4	5	¼	½
Saturday	5	¼	½	–	7	–	–	½	–	5	¼	½

FYLDE UNION.

DIETARIES, dated 7 November 1863.

		BREAKFAST.		DINNER.							SUPPER.	
		Bread.	Milk Porridge.	Bread.	Cooked Beef or Bacon.	Potatoes.	Meat and Potato Scouse.	Oatmeal Porridge.	Buttermilk.	Soup.	Bread.	Milk Porridge.
		oz.	*pints.*	*oz.*	*oz.*	*lbs.*	*lbs.*	*pints.*	*pints.*	*pints.*	*oz.*	*pints.*
Sunday	Men	7	2	6	–	–	–	–	–	2	7	2
	Women	6	2	6	–	–	–	–	–	2	6	2
Monday	Men	7	2	3	3	1½	–	–	–	–	7	2
	Women	6	2	3	3	1½	–	–	–	–	6	2
Tuesday	Men	7	2	–	–	–	1½	–	–	–	7	2
	Women	6	2	–	–	–	1½	–	–	–	6	2
Wednesday	Men	7	2	–	–	–	1½	–	–	–	7	2
	Women	6	2	–	–	–	1½	–	–	–	6	2
Thursday	Men	7	2	–	–	–	–	2	1	–	7	2
	Women	6	2	–	–	–	–	2	1	–	6	2
Friday	Men	7	2	3	3	1½	–	–	–	–	7	2
	Women	6	2	3	3	1½	–	–	–	–	6	2
Saturday	Men	7	2	–	–	–	1½	–	–	–	7	2
	Women	6	2	–	–	–	1½	–	–	–	6	2

The aged and infirm are, at the discretion of the Guardians, to be allowed, at breakfast (and supper), in lieu of the allowances of milk porridge, specified in the above Table, a sufficient quantity of tea, not exceeding one pint per meal, sweetened with an allowance of sugar not exceeding half an ounce to each pint of tea, together with an allowance of butter not exceeding seven ounces per week.

Children under two years of age to be dieted at discretion; those above 9 and under 16 to be allowed the same quantities as women.

The sick to be dieted as directed by the medical officer.

FYLDE UNION—*continued.*

DIETARIES, dated 8 April 1857.

CHILDREN from 2 to 5.

	BREAKFAST.		DINNER.						SUPPER.	
	Bread.	Milk Porridge.	Bread.	Beef or Bacon.	Potatoes.	Scouse.	Thick Porridge.	Milk.	Bread.	Milk Porridge.
	oz.	*pints.*	*oz.*	*oz.*	*lbs.*	*lbs.*	*pints.*	*pints.*	*oz.*	*pints.*
Sunday	3	1	2	2	½	–	–	–	3	1
Monday	3	1	–	–	–	½	–	–	3	1
Tuesday	3	1	–	–	–	½	–	–	3	1
Wednesday	3	1	2	2	½	–	–	–	3	1
Thursday	3	1	–	–	–	½	–	–	3	1
Friday	3	1	–	–	–	–	–	–	3	1
Saturday	3	1	–	–	–	–	1	½	3	1

CHILDREN from 5 to 9.

	BREAKFAST.		DINNER.						SUPPER.	
	Bread.	Milk Porridge.	Bread.	Beef or Bacon.	Potatoes.	Scouse.	Thick Porridge.	Milk.	Bread.	Milk Porridge.
	oz.	*pints.*	*oz.*	*oz.*	*lbs.*	*lbs.*	*pints.*	*pints.*	*oz.*	*pints.*
Sunday	4	1½	2	2½	1	–	–	–	4	1½
Monday	4	1½	–	–	–	1	–	–	4	1½
Tuesday	4	1½	–	–	–	1	–	–	4	1½
Wednesday	4	1½	2	2½	1	–	–	–	4	1½
Thursday	4	1½	–	–	–	1	–	–	4	1½
Friday	4	1½	–	–	–	1	–	–	4	1½
Saturday	4	1½	–	–	–	–	1	½	4	1½

HEMEL HEMPSTEAD UNION.

DIETARIES, dated 25 May 1853.

ABLE-BODIED MEN and WOMEN.

	BREAKFAST.		DINNER.					SUPPER.		
	Bread.	Gruel.	Bread.	Meat.	Potatoes, or other Vegetables.	Soup.	Suet Pudding.	Bread.	Gruel.	Cheese.
	oz.	*pints.*	*oz.*	*oz.*	*lbs.*	*pints.*	*oz.*	*oz.*	*pints.*	*oz.*
Sunday:										
Men	6	1½	6	–	–	1½	–	6	1½ or 2	
Women	5	1	5	–	–	1½	–	5	1	1½
Monday:										
Men	6	1½	–	5	1	–	–	6	1½	–
Women	5	1	–	5	1	–	–	5	1	–
Tuesday:										
Men	6	1½	6	–	–	1½	–	6	1½ or 2	
Women	5	1	5	–	–	1½	–	5	1	1½
Wednesday:										
Men	6	1½	–	5	1	–	–	6	1½	–
Women	5	1	–	5	1	–	–	5	1	–
Thursday:										
Men	6	1½	6	–	–	1½	–	6	1½ or 2	
Women	5	1	5	–	–	1½	–	5	1	1½
Friday:										
Men	6	1½	–	–	1	–	14	6	1½	–
Women	5	1	–	–	1	–	12	5	1	–
Saturday:										
Men	6	1½	–	5	1	–	–	6	1½	–
Women	5	1	–	5	1	–	–	5	1	–

HEMEL HEMPSTEAD UNION.—Dietaries, dated 25 May 1853—*continued.*

AGED and INFIRM MEN and WOMEN.

		BREAKFAST.				DINNER.					SUPPER.			
		Bread.	Butter.	Tea or Coffee.	Gruel.	Bread.	Meat.	Soup.	Suet Pudding.	Potatoes, or other Vegetables.	Bread.	Tea or Coffee.	Cheese.	Butter.
		oz.	*oz.*	*pints.*	*pints.*	*oz.*	*oz.*	*pints.*	*oz.*	*lbs.*	*oz.*	*pints.*	*oz.*	*oz.*
Sunday	Men	6	½	1 or	1½	6	–	1½	–	–	6	1	2 or	½
	Women	5	½	1	–	5	–	1½	–	–	5	1	1½ or	½
Monday	Men	6	½	1 or	1½	–	5	–	–	1	6	1	–	½
	Women	5	½	1	–	–	5	–	–	1	5	1	–	½
Tuesday	Men	6	½	1 or	1½	6	–	1½	–	–	6	1	2 or	½
	Women	5	½	1	–	5	–	1½	–	–	5	1	1½ or	½
Wednesday	Men	6	½	1 or	1½	–	5	–	–	1	6	1	–	½
	Women	5	½	1	–	–	5	–	–	1	5	1	–	½
Thursday	Men	6	½	1 or	1½	6	–	1½	–	–	6	1	2 or	½
	Women	5	½	1	–	5	–	1½	–	–	5	1	1½ or	½
Friday	Men	6	½	1 or	1½	–	–	–	14	1	6	1	–	½
	Women	5	½	1	–	–	–	–	12	1	5	1	–	½
Saturday	Men	6	½	1 or	1½	–	5	–	–	1	6	1	–	½
	Women	5	½	1	–	–	5	–	–	1	5	1	–	½

The Guardians of the poor of the said Union to allow to each of the said able-bodied women tea or coffee for breakfast and for supper, not exceeding one pint per meal, in lieu of the gruel prescribed for them as aforesaid, and to allow half an ounce of butter or lard to each of the said women for any of those meals; but the cheese prescribed for the supper of such women on Sunday, Tuesday, and Thursday, shall not be allowed when butter or lard is given to them for supper.

Children between the ages of 9 and 16 years shall be allowed the kinds and quantities of food prescribed in the above Table for able-bodied women.

The sick paupers resident in the said workhouse shall be dieted in such manner as the medical officer for the said workhouse shall direct.

DIETARIES, dated 16 June 1857.

CHILDREN from 2 to 5.

	BREAKFAST.		DINNER.						SUPPER.			
	Bread.	Milk Porridge.	Bread.	Meat.	Potatoes, or other Vegetables.	Suet Pudding.	Rice Pudding.	Soup.	Bread.	Butter.	Treacle.	Milk and Water.
	oz.	*pints.*	*oz.*	*oz.*	*oz.*	*oz.*	*oz.*	*pints.*	*oz.*	*oz.*	*oz.*	*pints.*
Sunday	4	1	4	–	–	–	–	1	4	½	–	½
Monday	4	1	–	4	8	–	–	–	4	–	1	½
Tuesday	4	1	4	–	–	–	–	1	4	½	–	½
Wednesday	4	1	–	4	8	–	–	–	4	–	1	½
Thursday	4	1	4	–	–	–	–	1	4	–	–	½
Friday	4	1	–	–	4	8	–	–	4	–	–	½
Saturday	4	1	–	4	8	–	–	–	4	–	1	½

CHILDREN from 5 to 9.

	BREAKFAST.		DINNER.					SUPPER.			
	Bread.	Milk Porridge.	Bread.	Meat.	Potatoes, or other Vegetables.	Suet Pudding.	Soup.	Bread.	Butter.	Treacle.	Milk and Water.
	oz.	*pints.*	*oz.*	*oz.*	*oz.*	*oz.*	*pints.*	*oz.*	*oz.*	*oz.*	*pints.*
Sunday	5	1	5	–	–	–	1	5	½	–	½
Monday	5	1	–	4	12	–	–	5	–	1	½
Tuesday	5	1	5	–	–	–	1	5	½	–	½
Wednesday	5	1	–	4	12	–	–	5	–	1	½
Thursday	5	1	5	–	–	–	1	5	½	–	½
Friday	5	1	–	–	8	8	–	5	½	–	½
Saturday	5	1	–	4	12	–	–	5	–	1	½

HEMSWORTH UNION.

Dietaries, dated 12 November 1860.

ABLE-BODIED.

		BREAKFAST.		DINNER.					SUPPER.	
		Bread.	Milk Porridge.	Cooked Meat.	Potatoes, or other Vegetables.	Bread.	Soup.	Suet Pudding.	Bread.	Milk Porridge.
		oz.	*pints.*	*oz.*	*oz.*	*oz.*	*pints.*	*oz.*	*oz.*	*pints.*
Sunday	Men	7	1½	5	16	–	–	–	7	1½
	Women	6	1½	5	16	–	–	–	6	1½
Monday	Men	7	1½	–	–	4	1½	–	7	1½
	Women	6	1½	–	–	4	1½	–	6	1½
Tuesday	Men	7	1½	5	16	–	–	–	7	1½
	Women	6	1½	5	16	–	–	–	6	1½
Wednesday	Men	7	1½	–	–	–	–	16	7	1½
	Women	6	1½	–	–	–	–	16	6	1½
Thursday	Men	7	1½	5	16	–	–	–	7	1½
	Women	6	1½	5	16	–	–	–	6	1½
Friday	Men	7	1½	–	–	4	1½	–	7	1½
	Women	6	1½	–	–	4	1½	–	6	1½
Saturday	Men	7	1½	–	–	–	–	16	7	1½
	Women	6	1½	–	–	–	–	16	6	1½

AGED and INFIRM.

		BREAKFAST.			DINNER.					SUPPER.		
		Bread.	Butter.	Tea, sweetened with Half-an-ounce of Sugar to each Pint.	Cooked Meat.	Potatoes, or other Vegetables.	Bread.	Soup.	Suet Pudding.	Bread.	Butter.	Tea, sweetened with Half-an-ounce of Sugar to each Pint.
		oz.	*oz.*	*pints.*	*oz.*	*oz.*	*oz.*	*pints.*	*oz.*	*oz.*	*oz.*	*pints.*
Sunday	Men	7	½	1	5	16	–	–	–	7	½	1
	Women	6	½	1	5	16	–	–	–	6	½	1
Monday	Men	7	½	1	–	–	4	1½	–	7	½	1
	Women	6	½	1	–	–	4	1½	–	6	½	1
Tuesday	Men	7	½	1	5	16	–	–	–	7	½	1
	Women	6	½	1	5	16	–	–	–	6	½	1
Wednesday	Men	7	½	1	–	–	–	–	16	7	½	1
	Women	6	½	1	–	–	–	–	16	6	½	1
Thursday	Men	7	½	1	5	16	–	–	–	7	½	1
	Women	6	½	1	5	16	–	–	–	6	½	1
Friday	Men	7	½	1	–	–	4	1½	–	7	½	1
	Women	6	½	1	–	–	4	1½	–	6	½	1
Saturday	Men	7	½	1	–	–	–	–	16	7	½	1
	Women	6	½	1	–	–	–	–	16	6	½	1

HEMSWORTH UNION.—Dietaries, dated 12 November 1860—*continued.*

CHILDREN.

		BREAKFAST.		DINNER.						SUPPER.	
		Bread.	Milk Porridge.	Cooked Meat.	Potatoes, or other Vegetables	Bread.	Soup.	Rice Pudding.	Suet Pudding.	Bread.	Milk Porridge.
		oz.	*pints.*	*oz.*	*oz.*	*oz.*	*pints.*	*oz.*	*oz.*	*oz.*	*pints.*
Sunday:	9 and 16	6	1½	5	16	–	–	–	–	6	1½
Between the ages of	5 and 9	5	1	3	8	–	–	–	–	5	1
	2 and 5	4	½	3	8	–	–	–	–	4	½
Monday:	9 and 16	6	1½	–	–	4	1½	–	–	6	1½
Between the ages of	5 and 9	5	1	–	–	3	1	–	–	5	1
	2 and 5	4	½	–	–	3	1	–	–	4	½
Tuesday:	9 and 16	6	1½	5	16	–	–	–	–	6	1½
Between the ages of	5 and 9	5	1	3	8	–	–	–	–	5	1
	2 and 5	4	½	3	8	–	–	–	–	4	½
Wednesday:	9 and 16	6	1½	–	–	4	1½	–	–	6	1½
Between the ages of	5 and 9	5	1	–	–	–	–	10	–	5	1
	2 and 5	4	½	–	–	–	–	8	–	4	½
Thursday:	9 and 16	6	1½	5	16	–	–	–	–	6	1½
Between the ages of	5 and 9	5	1	3	8	–	–	–	–	5	1
	2 and 5	4	½	3	8	–	–	–	–	4	½
Friday:	9 and 16	6	1½	–	–	4	1½	–	–	6	1½
Between the ages of	5 and 9	5	1	–	–	3	1	–	–	5	1
	2 and 5	4	½	–	–	3	1	–	–	4	½
Saturday:	9 and 16	6	1½	–	–	–	–	–	16	6	1½
Between the ages of	5 and 9	5	1	–	–	–	–	–	10	5	1
	2 and 5	4	½	–	–	–	–	–	8	4	½

Youths of either sex above 16 years of ages, resident in the said workhouse, shall be dieted as able-bodied men and women respectively; and infants under the age of two years, and sick persons, shall be dieted in such manner as the medical officer for the Workhouse shall direct.

LIVERPOOL PARISH.

DIETARIES, dated 30 January 1856.

ABLE-BODIED MEN and WOMEN, and CHILDREN between the Ages of 7 and 15 Years.

	BREAKFAST.		DINNER.								SUPPER.	
	Porridge.	Buttermilk.	Cooked Meat.	Pease Soup.	Potatoes.	Scouse.	Rice Pudding.	Bread.	Cheese.	Cocoa or Coffee, sweetened with half-an-ounce of Sugar to each Pint.	Bread.	Milk Porridge.
Sunday:	*pints.*	*pints.*	*oz.*	*pints.*	*lbs.*	*lbs.*	*lbs.*	*oz.*	*oz.*	*pints.*	*oz.*	*pints.*
Men	2	1	4	with	1	or	1	–	–	–	8	2
Women	1½	1	4		1		1	–	–	–	7	1½
Children between 7 and 15 years	1½	¾	4		1		1	–	–	–	7	1½
Monday:												
Men	2	1	–	2	–	–	–	6	–	–	8	2
Women	1½	1	–	1½	–	–	–	6	–	–	7	1½
Children between 7 and 15 years	1½	¾	–	1½	–	–	–	6	–	–	7	1½
Tuesday:												
Men	2	1	–	–	–	2	–	–	–	–	8	2
Women	1½	1	–	–	–	2	–	–	–	–	7	1½
Children between 7 and 15 years	1½	¾	–	–	–	1½	–	–	–	–	7	1½
Wednesday:												
Men	2	1	–	–	–	–	2	–	–	–	8	2
Women	1½	1	–	–	–	–	2	–	–	–	7	1½
Children between 7 and 15 years	1½	¾	–	–	–	–	1½	–	–	–	7	1½
Thursday:												
Men	2	1	4	with	1	or	1	–	–	–	8	2
Women	1½	1	4		1		1	–	–	–	7	1½
Children between 7 and 15 years	1½	¾	4		1		1	–	–	–	7	1½
Friday:												
Men	2	1	–	2	–	–	–	6	–	–	8	2
Women	1½	1	–	1½	–	–	–	6	–	–	7	1½
Children between 7 and 15 years	1½	¾	–	1½	–	–	–	6	–	–	7	1½
Saturday:												
Men	2	1	–	–	–	2	–	8	with 2	or with 1	8	2
Women	1½	1	–	–	–	2	–	7	with 2	or with 1	7	1½
Children between 7 and 15 years	1½	¾	–	–	–	1½	or	6	with 1½	or with ¾	7	1½

LIVERPOOL PARISH.—Dietaries, dated 30 January 1856—*continued.*

AGED and INFIRM MEN and WOMEN.

		BREAKFAST.		DINNER.								SUPPER.			
		Porridge.	Sweet Milk.	Cooked Meat.	Pease Soup.	Potatoes.	Scouse.	Rice Pudding.	Bread.	Cheese.	Cocoa or Coffee, sweetened with Half-an-ounce of Sugar to each Pint.	Bread.	Milk Porridge.	Buttered Bread.	Tea, sweetened with Half-an-ounce of Sugar to each Pint.
		pints.	*pints.*	*oz.*	*pints.*	*lbs.*	*lbs.*	*lbs.*	*oz.*	*oz.*	*pints.*	*oz.*	*pints.*	*oz.*	*pints.*
Sunday	Men	2	¾	4	with 2	1	or 1	1	–	–	–	8	2	–	–
	Women	1½	¾	4		1		1	–	–	–	–	–	7	1
Monday	Men	2	¾	–	2	–	–	–	6	–	–	8	2	–	–
	Women	1½	¾	–	1½	–	–	–	6	–	–	–	–	7	1
Tuesday	Men	2	¾	–	–	–	2	–	–	–	–	8	2	–	–
	Women	1½	¾	–	–	–	2	–	–	–	–	–	–	7	1
Wednesday	Men	2	¾	–	–	–	–	2	–	–	–	8	2	–	–
	Women	1½	¾	–	–	–	–	2	–	–	–	–	–	7	1
Thursday	Men	2	¾	4	with 1	1	or 1	1	–	–	–	8	2	–	–
	Women	1½	¾	4		1		1	–	–	–	–	–	7	1
Friday	Men	2	¾	–	2	–	–	–	6	–	–	8	2	–	–
	Women	1½	¾	–	1½	–	–	–	6	–	–	–	–	7	1
Saturday	Men	2	¾	–	–	–	2	or 8	with 2	or 1		8	2	–	–
	Women	1½	¾	–	–	–	2	7	with 2	with 1		–	–	7	1

And we do hereby further order and direct that youths of either sex above 15 years of age, resident in the said workhouse, shall be dieted as able-bodied men and women respectively, and that children under the age of seven years shall be dieted with such food and in such manner as the select vestry of the said parish shall direct.

And we do also order and direct that the sick paupers resident in the said workhouse shall be dieted in such manner as the medical officer for the workhouse shall direct.

DIETARIES, dated 15 January 1863.

BOYS and GIRLS.

		BREAKFAST.				DINNER.									SUPPER.		
		Bread.	Sweet Milk.	Buttermilk.	Oatmeal Porridge.	Bread.	Cooked Meat.	Potato Scouse.	Suet Pudding.	Potatoes, or other Vegetables, or Boiled Rice.	Pease Soup.	Meat Pie.	Boiled Rice, with Treacle.	Rice Pudding with Treacle.	Bread.	Butter.	Cocoa, with Milk and Sugar.
		oz.	*pints.*	*pints.*	*pints.*	*oz.*	*oz.*	*oz.*	*oz.*	*oz.*	*pints.*	*oz.*	*oz.*	*oz.*	*oz.*	*oz.*	*pints.*
Sunday:																	
Between the ages of	9 and 16	5	½	–	–	4	3	16	–	–	–	–	–	–	5	–	½
	6 and 9	5	½	–	–	4	3	12	–	–	–	–	–	–	5	–	½
	2 and 6	4	½	–	–	4	2	8	–	–	–	–	–	–	4	½	½
Monday:																	
Between the ages of	9 and 16	4	–	½	1	4	4	–	–	16	–	–	–	–	5	–	½
	6 and 9	4	–	½	1	4	4	–	–	12	–	–	–	–	5	–	½
	2 and 6	4	½	–	–	4	3	–	–	8	–	–	–	–	4	½	½
Tuesday:																	
Between the ages of	9 and 16	5	½	–	–	4	–	–	–	–	1½	–	–	–	5	–	½
	6 and 9	5	½	–	–	4	–	–	–	–	1	–	–	–	5	–	½
	2 and 6	4	½	–	–	4	–	–	–	–	–	–	–	12	4	½	½
Wednesday:																	
Between the ages of	9 and 16	4	–	½	1	4	–	–	12	–	–	–	–	–	5	–	½
	6 and 9	4	–	½	1	4	–	–	8	–	–	–	–	–	5	–	½
	2 and 6	4	½	–	–	4	–	–	8	–	–	–	–	–	4	½	½
Thursday:																	
Between the ages of	9 and 16	5	½	–	–	4	4	–	–	16	–	–	–	–	5	–	½
	6 and 9	5	½	–	–	4	4	–	–	12	–	–	–	–	5	–	½
	2 and 6	4	½	–	–	4	3	–	–	8	–	–	–	–	4	½	½
Friday:																	
Between the ages of	9 and 16	4	–	½	1	4	–	–	–	–	–	–	24	–	5	–	½
	6 and 9	4	–	½	1	4	–	–	–	–	–	–	16	–	5	–	½
	2 and 6	4	½	–	–	4	–	–	–	–	–	–	12	–	4	½	½
Saturday:																	
Between the ages of	9 and 16	4	–	½	1	4	–	–	–	–	1½	–	–	–	5	–	½
	6 and 9	4	–	½	1	4	–	–	–	–	1	–	–	–	5	–	½
	2 and 6	4	½	–	–	4	–	–	–	–	–	12	–	–	4	½	½

Infants under two years of age, resident in the said school and sick children, shall be dieted in such manner as the medical officer for such school shall direct.

ST. FAITH'S UNION.

DIETARIES, dated 8 November 1860.

ABLE-BODIED.

		BREAKFAST.		DINNER.								SUPPER.		
		Bread.	Oatmeal Gruel.	Bread.	Cheese.	Meat Pudding.	Suet Pudding.	Potatoes, or other Vegetables.	Pease Soup.	Rice Pudding.	Treacle.	Bread.	Cheese.	Butter.
		oz.	*pints.*	*oz.*	*oz.*	*oz.*	*oz.*	*oz.*	*pints.*	*oz.*	*oz.*	*oz.*	*oz.*	*oz.*
Sunday	Men	6	1½	7	1	–	–	–	–	–	–	6	1	–
	Women	5	1	7	1	–	–	–	–	–	–	5	–	½
Monday	Men	6	1½	–	–	16	–	12	–	–	–	6	1	–
	Women	5	1	–	–	10	–	12	–	–	–	5	–	½
Tuesday	Men	6	1½	7 with 1		–	or with	–	1½	–	–	6	1	–
	Women	5	1	7 with 1		–	or with	–	1½	–	–	5	–	½
Wednesday	Men	6	1½	–	–	–	16	12	or	16	1½	6	1	–
	Women	5	1	–	–	–	10	12	or	12	1½	5	–	½
Thursday	Men	6	1½	7 with 1		–	or with	–	1½	–	–	6	1	–
	Women	5	1	7 with 1		–	or with	–	1½	–	–	5	–	½
Friday	Men	6	1½	–	–	–	16	12	or	16	1½	6	1	–
	Women	5	1	–	–	–	10	12	or	12	1½	5	–	½
Saturday	Men	6	1½	7	1	–	–	–		–	–	6	1	–
	Women	5	1	7	1	–	–	–		–	–	5	–	½

AGED and INFIRM.

		BREAKFAST.				DINNER.								SUPPER.			
		Bread.	Oatmeal Gruel.	Butter.	Tea, sweetened with Half-an-ounce of Sugar to each Pint.	Bread.	Cheese.	Meat Pudding.	Suet Pudding.	Potatoes, or other Vegetables.	Pease Soup.	Rice Pudding.	Treacle.	Bread.	Cheese.	Butter.	Tea, sweetened with Half-an-ounce of Sugar to each Pint.
		oz.	*pints.*	*oz.*	*pints.*	*oz.*	*oz.*	*oz.*	*oz.*	*oz.*	*pints.*	*oz.*	*oz.*	*oz.*	*oz.*	*oz.*	*pints.*
Sunday	Men	6	1½	–	–	7	1	–	–	–	–	–	–	6	1	–	1
	Women	5	–	½	1	7	1	–	–	–	–	–	–	5	–	½	1
Monday	Men	6	1½	–	–	–	–	16	–	12	–	–	–	6	1	–	1
	Women	5	–	½	1	–	–	10	–	12	–	–	–	5	–	½	1
Tuesday	Men	6	1½	–	–	7 with 1		–	or with	–	1½	–	–	6	1	–	1
	Women	5	–	½	1	7 with 1		–	or with	–	1½	–	–	5	–	½	1
Wednesday	Men	6	1½	–	–	–	–	–	16	12	or	16	1½	6	1	–	1
	Women	5	–	½	1	–	–	–	10	12	or	12	1½	5	–	½	1
Thursday	Men	6	1½	–	–	7	1 or	16	–	12	or	1½	–	6	1	–	1
	Women	5	–	½	1	7	1 or	10	–	12	or	1½	–	5	–	½	1
Friday	Men	6	1½	–	–	–	–	–	16	12	or	16	1½	6	1	–	1
	Women	5	–	½	1	–	–	–	10	12	or	12	1½	5	–	½	1
Saturday	Men	6	1½	–	–	7 with 1		–	or with	–	1½	–	–	6	1	–	1
	Women	5	–	½	1	7 with 1		–	or with	–	1½	–	–	5	–	½	1

ST. FAITH'S UNION.—Dietaries, dated 8th November 1860—*continued.*

CHILDREN.

		BREAKFAST.			DINNER.								SUPPER.			
		Bread.	Oatmeal Gruel.	Milk.	Bread.	Cheese.	Meat Pudding.	Suet Pudding.	Potatoes, or other Vegetables.	Pease Soup.	Rice Pudding.	Treacle.	Bread.	Treacle.	Butter.	Milk.
		oz.	*pints.*	*pints.*	*oz.*	*oz.*	*oz.*	*oz.*	*oz.*	*pints.*	*oz.*	*oz.*	*oz.*	*oz.*	*oz.*	*pints.*
Sunday:																
Between the ages of	9 and 16	5	1	–	7	1	–	–	–	–	–	–	5	1	–	–
	5 and 9	4	–	½	5	½	–	–	–	–	–	–	4	–	–	–
	2 and 5	3	–	½	4	½	–	–	–	–	–	–	3	–	–	½–¾
Monday:																
Between the ages of	9 and 16	5	1	–	–	–	10	–	12	–	–	–	5	–	½	–
	5 and 9	4	–	½	–	–	8	–	8	–	–	–	4	–	–	–
	2 and 5	3	–	½	–	–	6	–	4	–	–	–	3	–	–	½–¾
Tuesday:																
Between the ages of	9 and 16	5	1	–	7	1				1½	–	–	5	1	–	–
	5 and 9	4	–	½	5	⅓	–	or with	–	¾	–	–	4	–	–	–
	2 and 5	3	–	½	4	½				½	–	–	3	–	–	½–¾
Wednesday:																
Between the ages of	9 and 16	5	1	–	–	–	–	10	12		12	1½	5	–	½	–
	5 and 9	4	–	½	–	–	–	8	8	or	8	1	4	–	–	–
	2 and 5	3	–	½	–	–	–	6	4		4	1	3	–	–	½–¾
Thursday:																
Between the ages of	9 and 16	5	1	–	7	1				1½	–	–	5	1	–	–
	5 and 9	4	–	½	5	⅓	–	or with	–	¾	–	–	4	–	–	–
	2 and 5	3	–	½	4	½				½	–	–	3	–	–	½–¾
Friday:																
Between the ages of	9 and 16	5	1	–	–	–	–	10	12		12	1½	5	–	½	–
	5 and 9	4	–	½	–	–	–	8	8	or	8	1	4	–	–	–
	2 and 5	3	–	½	–	–	–	6	4		4	1	3	–	–	½–¾
Saturday:																
Between the ages of	9 and 16	5	1	–	7	1	–	–	–	–	–	–	5	1	–	–
	5 and 9	4	–	½	5	½	–	–	–	–	–	–	4	–	–	–
	2 and 5	3	–	½	4	½	–	–	–	–	–	–	3	–	–	½–¾

The Guardians may allow to each infirm man resident in the said workhouse a sufficient quantity of tea for breakfast, not exceeding one pint per meal, sweetened with an allowance of sugar, not exceeding half-an-ounce to each pint of tea, together with an allowance of butter for breakfast and supper, not exceeding half-an-ounce, in lieu of the gruel and cheese prescribed for those meals in the above Table for Aged and Infirm.

Youths of either sex above 16 years of age, resident in the said workhouse, shall be dieted as able-bodied men and women respectively; and infants under the age of two years, and sick persons, shall be dieted in such manner as the medical officer for the workhouse shall direct.

CITY OF LONDON UNION.

DIETARIES, dated 3 November 1858.

ABLE-BODIED MEN and WOMEN.

		BREAKFAST.				DINNER.						SUPPER.				
		Bread.	Bread spread with Butter.	Milk Porridge.	Tea.	Bread.	Cooked Meat.	Suet Pudding.	Potatoes, or other Vegetables.	Soup.	Cheese.	Bread.	Bread spread with Butter.	Cheese.	Broth.	Tea.
		oz.	*oz.*	*pints.*	*pints.*	*oz.*	*oz.*	*oz.*	*lbs.*	*pints.*	*oz.*	*oz.*	*oz.*	*oz.*	*pints.*	*pints.*
Sunday	Men	7	–	1½	–	–	5	–	⅓–½	–	–	6	–	1½	1	–
	Women	–	5	–	1	–	5	–		–	–	–	5	–	–	1
Monday	Men	7	–	1½	–	4	–	–	–	1½	–	6	–	1½	1	–
	Women	–	5	–	1	4	–	–	–	1½	–	–	5	–	–	1
Tuesday	Men	7	–	1½	–	–	5	–	⅓–½	–	–	6	–	1½	1	–
	Women	–	5	–	1	–	5	–		–	–	–	5	–	–	1
Wednesday	Men	7	–	1½	–	–	–	14	–	–	–	6	–	1½	1	–
	Women	–	5	–	1	–	–	12	–	–	–	–	5	–	–	1
Thursday	Men	7	–	1½	–	–	5	–	⅓–½	–	–	6	–	1½	1	–
	Women	–	5	–	1	–	5	–		–	–	–	5	–	–	1
Friday	Men	7	–	1½	–	4	–	–	–	1½	–	6	–	1½	1	–
	Women	–	5	–	1	4	–	–	–	1½	–	–	5	–	–	1
Saturday	Men	7	–	1½	–	7	–	–	–	–	2	6	–	1½	1	–
	Women	–	5	–	1	6	–	–	–	–	1½	–	5	–	–	1

CITY OF LONDON UNION.—Dietaries, dated 3 November 1858—*continued.*

AGED and INFIRM.

		BREAKFAST.		DINNER.					SUPPER.	
		Bread spread with Butter.	Tea, sweetened with Half-an-ounce of Sugar to each Pint.	Cooked Meat.	Potatoes, or other Vegetables.	Bread.	Suet Pudding.	Soup or Broth.	Bread spread with Butter.	Tea, sweetened with Half-an-ounce of Sugar to each Pint.
		oz.	*pints.*	*oz.*	*lbs.*	*oz.*	*oz.*	*pints.*	*oz.*	*pints.*
Sunday	Men	7	1	5	¼	–	–	–	6	1
	Women	5	1	4	¼	–	–	–	5	1
Monday	Men	7	1	–	–	4	–	1½	6	1
	Women	5	1	–	–	4	–	1	5	1
Tuesday	Men	7	1	5	¼	–	–	–	6	1
	Women	5	1	4	¼	–	–	–	5	1
Wednesday	Men	7	1	–	–	–	14	–	6	1
	Women	5	1	–	–	–	12	–	5	1
Thursday	Men	7	1	5	¼	–	–	–	6	1
	Women	5	1	4	¼	–	–	–	5	1
Friday	Men	7	1	–	–	4	–	1½	6	1
	Women	5	1	–	–	4	–	1	5	1
Saturday	Men	7	1	5	¼	–	–	–	6	1
	Women	5	1	4	¼	–	–	–	5	1

CHILDREN.

		BREAKFAST.				DINNER.								SUPPER.			
		Bread spread with Butter.	Milk and Water.	Milk.	Tea.	Bread.	Cooked Meat.	Suet Pudding.	Potatoes, or other Vegetables.	Soup.	Cheese.	Broth.	Rice Pudding.	Bread spread with Butter.	Tea.	Milk and Water.	Milk.
Sunday:		*oz.*	*pints.*	*pints.*	*pints.*	*oz.*	*oz.*	*oz.*	*oz.*	*pints.*	*oz.*	*pints.*	*oz.*	*oz.*	*pints.*	*pints.*	*pints.*
Between the ages of	9 and 16	5	½	–	1	–	5	–	12	–	–	–	–	5	1	–	–
	6 and 9	5	¼	–	–	4	3	–	8	–	–	¼	–	5	–	¼	–
	2 and 6	4	–	½	–	–	3	–	6	–	–	–	–	4	–	–	½
Monday:																	
Between the ages of	9 and 16	5	–	–	1	4	–	–	–	1½	–	–	–	5	1	–	–
	6 and 9	5	¼	–	–	4	3	–	8	–	–	¼	–	5	–	¼	–
	2 and 6	4	–	½	–	2	–	–	–	–	–	¼	–	4	–	–	½
Tuesday:																	
Between the ages of	9 and 16	5	–	–	1	–	5	–	12	–	–	–	–	5	1	–	–
	6 and 9	5	¼	–	–	4	3	–	8	–	–	¼	–	5	–	¼	–
	2 and 6	4	–	½	–	–	3	–	6	–	–	–	–	4	–	–	½
Wednesday:																	
Between the ages of	9 and 16	5	–	–	1	–	–	12	–	–	–	–	–	5	1	–	–
	6 and 9	5	¼	–	–	–	–	10	–	–	–	–	–	5	–	¼	–
	2 and 6	4	–	½	–	–	–	–	–	–	–	–	8	4	–	–	½
Thursday:																	
Between the ages of	9 and 16	5	–	–	1	–	5	–	12	–	–	–	–	5	1	–	–
	6 and 9	5	¼	–	–	4	3	–	8	–	–	¼	–	5	–	¼	–
	2 and 6	4	–	½	–	–	3	–	6	–	–	–	–	4	–	–	½
Friday:																	
Between the ages of	9 and 16	5	–	–	1	4	–	–	–	1½	–	–	–	5	1	–	–
	6 and 9	5	¼	–	–	4	3	–	8	–	–	¼	–	5	–	¼	–
	2 and 6	4	–	½	–	2	–	–	–	–	–	¼	–	4	–	–	½
Saturday:																	
Between the ages of	9 and 16	5	–	–	1	6	–	–	–	–	1½	–	–	5	1	–	–
	6 and 9	5	¼	–	–	4	3	–	8	–	–	¼	–	5	–	¼	–
	2 and 6	4	–	½	–	–	–	–	–	–	–	–	8	4	–	–	½

Youths of either sex above 16 years of age, resident in the said workhouse, shall be dieted as able-bodied men and women respectively; and infants under the age of two years, and sick persons, shall be dieted in such manner as the medical officer for the workhouse shall direct.

ST. OLAVE'S UNION.

DIETARIES, dated 2 July 1861.

ABLE-BODIED.

		BREAKFAST.			DINNER.					SUPPER.		
		Bread.	Butter.	Oatmeal Gruel.	Cooked Meat.	Potatoes, or other Vegetables.	Bread.	Pease Soup.	Suet Pudding.	Bread.	Butter.	Broth.
		oz.	*oz.*	*pints.*	*oz.*	*oz.*	*oz.*	*pints.*	*oz.*	*oz.*	*oz.*	*pints.*
Sunday	Men	6	½	1½	5	12	–	–	–	7	½	–
	Women	5	½	1½	5	12	–	–	–	6	½	–
Monday	Men	6	½	1½	–	–	4	1½	–	7	½	–
	Women	5	½	1½	–	–	4	1½	–	6	½	–
Tuesday	Men	6	½	1½	–	–	–	–	14	7	½	–
	Women	5	½	1½	–	–	–	–	12	6	½	–
Wednesday	Men	6	½	1½	5	12	–	–	–	7	–	1½
	Women	5	–	1½	5	12	–	–	–	6	–	1½
Thursday	Men	6	½	1½	–	–	4	1½	–	7	½	–
	Women	5	½	1½	–	–	4	1½	–	6	½	–
Friday	Men	6	–	1½	5	12	–	–	–	7	–	1½
	Women	5	–	1½	5	12	–	–	–	6	–	1½
Saturday	Men	6	½	1½	–	–	4	1½	–	7	½	–
	Women	5	½	1½	–	–	4	1½	–	6	½	–

AGED and INFIRM.

		BREAKFAST.			DINNER.					SUPPER.		
		Bread.	Butter.	Tea, sweetened with Half-an-ounce of Sugar to each Pint.	Cooked Meat.	Potatoes, or other Vegetables.	Bread.	Pease Soup.	Suet Pudding.	Bread.	Butter.	Tea, sweetened with Half-an-ounce of Sugar to each Pint.
		oz.	*oz.*	*pints.*	*oz.*	*oz.*	*oz.*	*pints.*	*oz.*	*oz.*	*oz.*	*pints.*
Sunday	Men	6	½	1	5	12	–	–	–	7	½	1
	Women	5	½	1	5	12	–	–	–	6	½	1
Monday	Men	6	½	1	–	–	4	1½	–	7	½	1
	Women	5	½	1	–	–	4	1½	–	6	½	1
Tuesday	Men	6	½	1	–	–	–	–	14	7	½	1
	Women	5	½	1	–	–	–	–	12	6	½	1
Wednesday	Men	6	½	1	5	12	–	–	–	7	½	1
	Women	5	½	1	5	12	–	–	–	6	½	1
Thursday	Men	6	½	1	–	–	4	1½	–	7	½	1
	Women	5	½	1	–	–	4	1½	–	6	½	1
Friday	Men	6	½	1	5	12	–	–	–	7	½	1
	Women	5	½	1	5	12	–	–	–	6	½	1
Saturday	Men	6	½	1	–	–	4	1½	–	7	½	1
	Women	5	½	1	–	–	4	1½	–	6	½	1

SAINT OLAVE'S UNION.—Dietaries, dated 2 July 1861—*continued*.

CHILDREN.

		BREAKFAST.				DINNER.						SUPPER.				
		Bread.	Butter.	Oatmeal Gruel.	Milk and Water.	Cooked Meat.	Potatoes, or other Vegetables.	Bread.	Pease Soup.	Suet Pudding.	Rice Broth.	Bread.	Butter.	Broth.	Milk and Water.	Rice Broth.
		oz.	*oz.*	*pints.*	*pints.*	*oz.*	*oz.*	*oz.*	*pints.*	*oz.*	*pints.*	*oz.*	*oz.*	*pints.*	*pints.*	*pints.*
Sunday:																
Between the ages of	9 and 16	5	½	1½	–	5	12	–	–	–	–	6	½	–	–	–
	5 and 9	5	½	–	1	4	8	–	–	–	–	5	½	–	1	–
	2 and 5	4	¼	–	¾	3	6	–	–	–	–	4	¼	–	¾	–
Monday:																
Between the ages of	9 and 16	5	½	1½	–	–	–	4	1½	–	–	6	½	–	–	–
	5 and 9	5	½	–	1	–	–	5	–	–	1	5	½	–	1	–
	2 and 5	4	¼	–	¾	–	–	4	–	–	¾	4	¼	–	¾	–
Tuesday:																
Between the ages of	9 and 16	5	½	1½	–	–	–	–	–	12	–	6	½	–	–	–
	5 and 9	5	½	–	1	–	–	–	–	8	–	5	½	–	1	–
	2 and 5	4	¼	–	¾	–	–	–	–	6	–	4	¼	–	¾	–
Wednesday:																
Between the ages of	9 and 16	5	–	1½	–	5	12	–	–	–	–	6	–	1½	–	–
	5 and 9	5	½	–	1	4	8	–	–	–	–	5	–	–	–	1
	2 and 5	4	¼	–	¾	3	6	–	–	–	–	4	–	–	–	¾
Thursday:																
Between the ages of	9 and 16	5	½	1½	–	–	–	4	1½	–	–	6	½	–	–	–
	5 and 9	5	½	–	1	–	–	–	–	8	–	5	½	–	1	–
	2 and 5	4	¼	–	¾	–	–	–	–	6	–	4	¼	–	¾	–
Friday:																
Between the ages of	9 and 16	5	–	1½	–	5	12	–	–	–	–	6	–	1½	–	–
	5 and 9	5	½	–	1	4	8	–	–	–	–	5	–	–	–	1
	2 and 5	4	¼	–	¾	3	6	–	–	–	–	4	–	–	–	¾
Saturday:																
Between the ages of	9 and 16	5	½	1½	–	–	–	4	1½	–	–	6	½	–	–	–
	5 and 9	5	½	–	1	–	–	5	–	–	1	5	½	–	1	–
	2 and 5	4	¼	–	¾	–	–	4	–	–	¾	4	¼	–	¾	–

Youths of either sex above 16 years of age, resident in the said workhouse, shall be dieted as able-bodied men and women respectively; and infants under the age of 2 years, and sick persons, shall be dieted in such manner as the medical officer for the workhouee shall direct.

PARISH of ST. MARY, ROTHERHITHE.

DIETARIES, dated 27 June 1859.

ABLE-BODIED.

		BREAKFAST.		DINNER.					SUPPER.		
		Bread.	Gruel.	Cooked Meat.	Potatoes or other Vegetables.	Soup.	Bread.	Suet or Rice Pudding.	Bread.	Cheese.	Broth.
		oz.	*pints.*	*oz.*	*oz.*	*pints.*	*oz.*	*oz.*	*oz.*	*oz.*	*pints.*
Sunday	Men	6	1½	6	10	–	–	–	6	–	1½
	Women	6	1½	6	10	–	–	–	6	–	1½
Monday	Men	6	1½	–	–	1½	4	–	6	2	–
	Women	6	1½	–	–	1½	4	–	6	2	–
Tuesday	Men	6	1½	6	10	–	–	–	6	–	1½
	Women	6	1½	6	10	–	–	–	6	–	1½
Wednesday	Men	6	1½	–	–	1½	4	–	6	2	–
	Women	6	1½	–	–	1½	4	–	6	2	–
Thursday	Men	6	1½	6	10	–	–	–	6	–	1½
	Women	6	1½	6	10	–	–	–	6	–	1½
Friday	Men	6	1½	–	–	–	–	14	6	2	–
	Women	6	1½	–	–	–	–	14	6	2	–
Saturday	Men	6	1½	–	–	1½	4	–	6	2	–
	Women	6	1½	–	–	1½	4	–	6	2	–

PARISH OF ST. MARY, ROTHERHITHE.—Dietaries, dated 27 June 1859—*continued.*

AGED and INFIRM.

		BREAKFAST.			DINNER.					SUPPER.		
		Bread.	Butter.	Tea, sweetened with Half-an-ounce of Sugar to each Pint.	Cooked Meat.	Potatoes, or other Vegetables.	Soup.	Bread.	Suet or Rice Pudding.	Bread.	Butter.	Tea, sweetened with Half-an-ounce of Sugar to each Pint.
		oz.	*oz.*	*pints.*	*oz.*	*oz.*	*pints.*	*oz.*	*oz.*	*oz.*	*oz.*	*pints.*
Sunday	Men	5	1	1	5	8	–	–	–	5	1	1
	Women	5	1	1	5	8	–	–	–	5	1	1
Monday	Men	5	1	1	–	–	1	4	–	5	1	1
	Women	5	1	1	–	–	1	4	–	5	1	1
Tuesday	Men	5	1	1	5	8	–	–	–	5	1	1
	Women	5	1	1	5	8	–	–	–	5	1	1
Wednesday	Men	5	1	1	–	–	1	4	–	5	1	1
	Women	5	1	1	–	–	1	4	–	5	1	1
Thursday	Men	5	1	1	5	8	–	–	–	5	1	1
	Women	5	1	1	5	8	–	–	–	5	1	1
Friday	Men	5	1	1	–	–	–	–	12	5	1	1
	Women	5	1	1	–	–	–	–	12	5	1	1
Saturday	Men	5	1	1	–	–	1	4	–	5	1	1
	Women	5	1	1	–	–	1	4	–	5	1	1

CHILDREN.

		BREAKFAST.			DINNER.					SUPPER.				
		Bread.	Gruel.	Milk and Water.	Cooked Meat.	Potatoes or other Vegetables.	Soup.	Bread.	Suet or Rice Pudding.	Bread.	Cheese.	Broth.	Bread with Butter.	Milk and Water.
		oz.	*pints.*	*pints.*	*oz.*	*oz.*	*pints.*	*oz.*	*oz.*	*oz.*	*oz.*	*pints.*	*oz.*	*pints.*
Sunday: Between the ages of	9 and 16	5	1½	–	5	8	–	–	–	5	–	1½	–	–
	5 and 9	5	–	½	5	6	–	–	–	–	–	–	5	–
	2 and 5	4	–	½	4	6	–	–	–	–	–	–	4	½
Monday: Between the ages of	9 and 16	5	1½	–	–	–	1	4	–	5	1	–	–	–
	5 and 9	5	–	½	–	–	½	4	–	–	–	–	5	–
	2 and 5	4	–	½	–	–	½	4	–	–	–	–	4	½
Tuesday: Between the ages of	9 and 16	5	1½	–	5	8	–	–	–	5	–	1½	–	–
	5 and 9	5	–	½	5	6	–	–	–	–	–	–	5	–
	2 and 5	4	–	½	4	6	–	–	–	–	–	–	4	½
Wednesday: Between the ages of	9 and 16	5	1½	–	–	–	1	4	–	5	1	–	–	–
	5 and 9	5	–	½	–	–	–	–	8	–	–	–	5	½
	2 and 5	4	–	½	–	–	–	–	8	–	–	–	4	½
Thursday: Between the ages of	9 and 16	5	1½	–	5	8	–	–	–	5	–	1½	–	–
	5 and 9	5	–	½	5	6	–	–	–	–	–	–	5	½
	2 and 5	4	–	½	4	6	–	–	–	–	–	–	4	½
Friday: Between the ages of	9 and 16	5	1½	–	–	–	–	–	12	5	1	–	–	–
	5 and 9	5	–	½	–	–	–	–	8	–	–	–	5	½
	2 and 5	4	–	½	–	–	–	–	8	–	–	–	4	½
Saturday: Between the ages of	9 and 16	5	1½	–	–	–	1	4	–	5	1	–	–	–
	5 and 9	5	–	½	–	–	½	4	–	–	–	–	5	½
	2 and 5	4	–	½	–	–	½	4	–	–	–	–	4	½

Youths of either sex above 16 years of age, resident in the said workhouse, shall be dieted as able-bodied men and women respectively; and infants under the age of two years, and sick persons, shall be dieted in such manner as the medical officer for the workhouse shall direct.

ST. MARY NEWINGTON PARISH.

DIETARIES, dated 17 January 1855.

		BREAKFAST.		DINNER.					SUPPER.		
		Bread.	Gruel.	Cooked Meat.	Potatoes.	Soup.	Bread.	Suet or Rice Pudding.	Bread.	Cheese.	Gruel.
		oz.	*pints.*	*oz.*	*oz.*	*pints.*	*oz.*	*oz.*	*oz.*	*oz.*	*pints.*
Sunday	Men	6	1	5	12	–	–	–	6	–	1
	Women	5	1	5	12	–	–	–	5	–	1
Monday	Men	6	1	–	–	1	5	–	6	1½	–
	Women	5	1	–	–	1	5	–	5	1½	–
Tuesday	Men	6	1	5	12	–	–	–	6	–	1
	Women	5	1	5	12	–	–	–	5	–	1
Wednesday	Men	6	1	–	–	–	–	14	6	1½	–
	Women	5	1	–	–	–	–	12	5	1½	–
Thursday	Men	6	1	5	12	–	–	–	6	–	1
	Women	5	1	5	12	–	–	–	5	–	1
Friday	Men	6	1	–	–	1	5	–	6	1½	–
	Women	5	1	–	–	1	5	–	5	1½	–
Saturday	Men	6	1	–	–	–	–	14	6	–	1
	Women	5	1	–	–	–	–	12	5	–	1

The Governors and Guardians of the poor of the said parish to allow to each infirm person resident in the said workhouse, a sufficient quantity of tea for breakfast and for supper, not exceeding one pint per meal, sweetened with an allowance of sugar not exceeding half-an-ounce to each pint of tea, together with an allowance of butter not exceeding five ounces per week, in lieu of the gruel and cheese for breakfast and supper prescribed by the above Table.

Children of the age of nine years, and under the age of 16 years, shall be allowed the same quantities as are prescribed in the above Table for Women.

The sick paupers resident in the said workhouse shall be dieted in such manner as the medical officer for the said workhouse shall direct.

DIETARIES, dated 30 October 1856.

CHILDREN from 2 to 5.

	BREAKFAST.		DINNER.						SUPPER.		
	Milk.	Bread.	Meat.	Potatoes.	Soup.	Bread.	Suet Pudding.	Rice Pudding, boiled or baked, with Half-an-ounce of Sugar.	Bread.	Butter.	Milk.
	pints.	*oz.*	*oz.*	*oz.*	*pints.*	*oz.*	*oz.*	*oz.*	*oz.*	*oz.*	*pints.*
Sunday	½	4	3	8	–	–	–	–	4	½	½
Monday	½	4	–	–	½	4	–	–	4	½	½
Tuesday	½	4	3	8	–	–	–	–	4	½	½
Wednesday	½	4	–	–	–	–	8	–	4	½	½
Thursday	½	4	3	8	–	–	–	–	4	½	½
Friday	½	4	–	–	–	–	–	8	4	½	½
Saturday	½	4	–	–	–	–	8	–	4	½	½

CHILDREN from 5 to 9.

	BREAKFAST.		DINNER.						SUPPER.		
	Milk.	Bread.	Meat.	Potatoes.	Soup.	Bread.	Suet Pudding.	Rice Pudding, boiled or baked, with Half-an-Ounce of Sugar.	Bread.	Butter.	Milk.
	pints.	*oz.*	*oz.*	*oz.*	*pints.*	*oz.*	*oz.*	*oz.*	*oz.*	*oz.*	*pints.*
Sunday	½	5	3½	8	–	–	–	–	5	½	½
Monday	½	5	–	–	1	5	–	–	5	½	½
Tuesday	½	5	3½	8	–	–	–	–	5	½	½
Wednesday	½	5	–	–	–	–	10	–	5	½	½
Thursday	½	5	3½	8	–	–	–	–	5	½	½
Friday	½	5	–	–	–	–	–	10	5	½	½
Saturday	½	5	–	–	–	–	10	–	5	½	½

PARISH of ST. LEONARD, SHOREDITCH.

DIETARIES, dated 18 December 1860.

ABLE-BODIED.

		BREAKFAST.		DINNER.					SUPPER.		
		Bread.	Oatmeal Gruel.	Cooked Meat.	Potatoes, or other Vegetables.	Bread.	Rice or Suet Pudding.	Pease Soup.	Bread.	Cheese.	Soup.
		oz.	*pints.*	*oz.*	*oz.*	*oz.*	*oz.*	*pints.*	*oz.*	*oz.*	*pints.*
Sunday	Men	7	1	5	8	–	–	–	7	1	–
	Women	6	1	5	8	–	–	–	6	1	–
Monday	Men	7	1	–	–	4	–	1	7	1	–
	Women	6	1	–	–	4	–	1	6	1	–
Tuesday	Men	7	1	5	8	–	–	–	7	1	–
	Women	6	1	5	8	–	–	–	6	1	–
Wednesday	Men	7	1	–	–	4	–	1	7	1	–
	Women	6	1	–	–	4	–	1	6	1	–
Thursday	Men	7	1	–	–	–	12	–	7	1	–
	Women	6	1	–	–	–	12	–	6	1	–
Friday	Men	7	1	5	8	–	–	–	7	1	–
	Women	6	1	5	8	–	–	–	6	1	–
Saturday	Men	7	1	–	–	–	12	–	7	–	1
	Women	6	1	–	–	–	12	–	6	–	1

AGED and INFIRM.

		BREAKFAST.		DINNER.					SUPPER.		
		Bread.	Butter.	Cooked Meat.	Potatoes, or other Vegetables.	Bread.	Rice or Suet Pudding.	Pease Soup.	Bread.	Butter.	Soup.
		oz.	*oz.*	*oz.*	*oz.*	*oz.*	*oz.*	*pints.*	*oz.*	*oz.*	*pints.*
Sunday	Men	7	½	5	8	–	–	–	7	½	–
	Women	6	½	5	8	–	–	–	6	½	–
Monday	Men	7	½	–	–	4	–	1	7	½	–
	Women	6	½	–	–	4	–	1	6	½	–
Tuesday	Men	7	½	5	8	–	–	–	7	½	–
	Women	6	½	5	8	–	–	–	6	½	–
Wednesday	Men	7	½	–	–	4	–	1	7	½	–
	Women	6	½	–	–	4	–	1	6	½	–
Thursday	Men	7	½	–	–	–	12	–	7	½	–
	Women	6	½	–	–	–	12	–	6	½	–
Friday	Men	7	½	5	8	–	–	–	7	½	–
	Women	6	½	5	8	–	–	–	6	½	–
Saturday	Men	7	½	–	–	–	12	–	7	–	1
	Women	6	½	–	–	–	12	–	7	–	1

One ounce of tea and seven ounces of sugar to be allowed to each aged and infirm person per week.

PARISH OF ST. LEONARD, SHOREDITCH—Dietaries, dated 18 December 1860—*continued.*

CHILDREN.

	BREAKFAST.			DINNER.					SUPPER.				
	Bread.	Oatmeal Gruel.	Milk.	Cooked Meat.	Potatoes, or other Vegetables.	Bread.	Rice or Suet Pudding.	Pea-Soup.	Bread.	Cheese.	Soup.	Treacle.	Milk and Water.
Sunday:	*oz.*	*pints.*	*pints.*	*oz.*	*oz.*	*oz.*	*oz.*	*pints.*	*oz.*	*oz.*	*pints.*	*oz.*	*pints.*
Between the ages of 9 and 16	6	1	–	5	8	–	–	–	6	1	–	–	1
Between the ages of 5 and 9	5	–	½	4	8	–	–	–	5	–	–	1½	½
Between the ages of 2 and 5	4	–	½	3	6	–	–	–	4	–	–	¼	½
Monday:													
Between the ages of 9 and 16	6	1	–	–	–	4	–	1	6	1	–	–	1
Between the ages of 5 and 9	5	–	½	–	–	–	10	–	5	–	–	½	½
Between the ages of 2 and 5	4	–	½	–	–	–	8	–	4	–	–	¼	½
Tuesday:													
Between the ages of 9 and 16	6	1	–	5	8	–	–	–	6	1	–	–	1
Between the ages of 5 and 9	5	–	½	4	8	–	–	–	5	–	–	½	½
Between the ages of 2 and 5	4	–	½	3	6	–	–	–	4	–	–	¼	½
Wednesday:													
Between the ages of 9 and 16	6	1	–	–	–	4	–	1	6	1	–	–	1
Between the ages of 5 and 9	5	–	½	–	–	4	–	½	5	–	–	½	½
Between the ages of 2 and 5	4	–	½	–	–	4	–	½	4	–	–	¼	½
Thursday:													
Between the ages of 9 and 16	6	1	–	–	–	–	12	–	6	1	–	–	1
Between the ages of 5 and 9	5	–	½	–	–	–	10	–	5	–	–	½	½
Between the ages of 2 and 5	4	–	½	–	–	–	8	–	4	–	–	¼	½
Friday:													
Between the ages of 9 and 16	6	1	–	5	8	–	–	–	6	1	–	–	1
Between the ages of 5 and 9	5	–	½	4	8	–	–	–	5	–	–	½	½
Between the ages of 2 and 5	4	–	½	3	6	–	–	–	4	–	–	¼	½
Saturday:													
Between the ages of 9 and 16	6	1	–	–	–	–	12	–	6	–	1	–	–
Between the ages of 5 and 9	5	–	½	–	–	4	–	½	5	–	–	½	½
Between the ages of 2 and 5	4	–	½	–	–	–	8	–	4	–	–	¼	½

Youths of either sex above 16 years of age, resident in the said workhouse, shall be dieted as able-bodied men and women respectively; and infants under the age of two years, and sick persons, shall be dieted in such manner as the medical officer for the workhouse shall direct.

HAMLET of MILE-END OLD TOWN.

DIETARIES, dated 14 April 1863.

ABLE-BODIED.

	BREAKFAST.		DINNER.						SUPPER.			
	Bread.	Coarse Oatmeal Porridge.	Cooked Meat.	Potatoes, or other Vegetables.	Bread.	Barley Soup.	Pease Soup.	Suet or Rice Pudding.	Bread.	Butter.	Cheese.	Fine Oatmeal Porridge.
	oz.	*pints.*	*oz.*	*oz.*	*oz.*	*pints.*	*pints.*	*oz.*	*oz.*	*oz.*	*oz.*	*pints.*
Sunday – Men	6	1½	6	12	–	–	–	–	6	½	–	1
Sunday – Women	5	1	6	12	–	–	–	–	5	½	–	1
Monday – Men	6	1½	–	–	4	1½	–	–	6	–	2	1
Monday – Women	5	1	–	–	4	1	–	–	5	–	2	1
Tuesday – Men	6	1½	6	12	–	–	–	–	6	½	–	1
Tuesday – Women	5	1	6	12	–	–	–	–	5	½	–	1
Wednesday – Men	6	1½	–	–	4	–	1½	–	6	–	2	1
Wednesday – Women	5	1	–	–	4	–	1	–	5	–	2	1
Thursday – Men	6	1½	6	12	–	–	–	–	6	½	–	1
Thursday – Women	5	1	6	12	–	–	–	–	5	½	–	1
Friday – Men	6	1½	–	–	4	–	1½	–	6	–	2	1
Friday – Women	5	1	–	–	4	–	1	–	5	–	2	1
Saturday – Men	6	1½	–	–	–	–	–	14	6	–	2	1
Saturday – Women	5	1	–	–	–	–	–	12	5	–	2	1

HAMLET OF MILE END OLD TOWN—Dietaries, dated 14 April 1863—*continued.*

AGED and INFIRM.

		BREAKFAST.			DINNER.						SUPPER.			
		Bread.	Butter.	Tea or Coffee, sweetened with Half-an-ounce of Sugar to each Pint.	Cooked Meat.	Potatoes, or other Vegetables.	Bread.	Barley Soup.	Pease Soup.	Suet or Rice Pudding.	Bread.	Butter.	Cheese.	Tea or Coffee, sweetened with Half-an-ounce of Sugar to each Pint.
		oz.	*oz.*	*pints.*	*oz.*	*oz.*	*oz.*	*oz.*	*pints.*	*pints.*	*oz.*	*oz.*	*oz.*	*pints.*
Sunday	Men	6	½	1	6	12	–	–	–	–	6	½	–	1
	Women	5	½	1	6	12	–	–	–	–	5	½	–	1
Monday	Men	6	½	1	–	–	4	1½	–	–	6	–	2	1
	Women	5	½	1	–	–	4	1	–	–	5	–	2	1
Tuesday	Men	6	½	1	6	12	–	–	–	–	6	½	–	1
	Women	5	½	1	6	12	–	–	–	–	5	½	–	1
Wednesday	Men	6	½	1	–	–	4	–	1½	–	6	–	2	1
	Women	5	½	1	–	–	4	–	1	–	5	–	2	1
Thursday	Men	6	½	1	6	12	–	–	–	–	6	½	–	1
	Women	5	½	1	6	12	–	–	–	–	5	½	–	1
Friday	Men	6	½	1	–	–	4	–	1½	–	6	–	2	1
	Women	5	½	1	–	–	4	–	1	–	5	–	2	1
Saturday	Men	6	½	1	–	–	–	–	–	14	6	–	2	1
	Women	5	½	1	–	–	–	–	–	12	5	–	2	1

The Guardians may allow to each infirm person resident in the said workhouse half-an-ounce of butter for supper, in lieu of the allowance of cheese prescribed for that meal in the above Table for the aged and infirm.

Infants under two years of age, and sick children, shall be dieted in such manner as the medical officer for the said workhouse shall direct.

CHILDREN.

		BREAKFAST.			DINNER.							SUPPER.			
		Bread.	Butter.	Milk Porridge, or Milk and Water.	Cooked Meat.	Potatoes or other Vegetables.	Bread.	Suet Pudding.	Pease Soup.	Rice Pudding.	Sugar.	Meat Pudding.	Bread.	Cheese.	Butter.	Oatmeal Porridge, or Milk and Water.
		oz.	*oz.*	*pints.*	*oz.*	*oz.*	*oz.*	*z.*	*pint.*	*oz.*	*oz.*	*oz.*	*oz.*	*oz.*	*oz.*	*pints.*
Sunday:																
Between the ages of	9 and 16	6	¼	⅜	5	10	–	–	–	–	–	–	6	1	–	⅜
	5 and 9	4	¼	⅜	4	10	–	–	–	–	–	–	5	–	¼	⅜
	2 and 5	4	¼	½	3	8	–	–	–	–	–	–	4	–	¼	½
Monday:																
Between the ages of	9 and 16	6	¼	⅜	–	–	5	–	1	–	–	–	6	1	–	⅜
	5 and 9	4	¼	⅜	–	–	4	–	½	–	–	–	5	–	¼	⅜
	2 and 5	4	¼	½	–	–	4	–	½	–	–	–	4	–	¼	½
Tuesday:																
Between the ages of	9 and 16	6	¼	⅜	5	10	–	–	–	–	–	–	6	1	–	⅜
	5 and 9	4	¼	⅜	4	10	–	–	–	–	–	–	5	–	¼	⅜
	2 and 5	4	¼	½	3	8	–	–	–	–	–	–	4	–	¼	½
Wednesday:																
Between the ages of	9 and 16	6	¼	⅜	–	–	–	12	–	–	–	–	6	1	–	⅜
	5 and 9	4	¼	⅜	–	–	–	10	–	–	–	–	5	–	¼	⅜
	2 and 5	4	¼	½	–	–	–	8	–	–	–	–	4	–	¼	½
Thursday:																
Between the ages of	9 and 16	6	¼	⅜	5	10	–	–	–	–	–	–	6	1	–	⅜
	5 and 9	4	¼	⅜	4	10	–	–	–	–	–	–	5	–	¼	⅜
	2 and 5	4	¼	½	3	8	–	–	–	–	–	–	4	–	¼	½
Friday:																
Between the ages of	9 and 16	6	¼	⅜	–	–	–	–	–	12	½	–	6	1	–	⅜
	5 and 9	4	¼	⅜	–	–	–	–	–	10	½	–	5	–	¼	⅜
	2 and 5	4	¼	½	–	–	–	–	–	8	½	–	4	–	¼	½
Saturday:																
Between the ages of	9 and 16	6	¼	⅜	–	6	–	–	–	–	–	10	6	1	–	⅜
	5 and 9	4	¼	⅜	–	6	–	–	–	–	–	8	5	–	¼	⅜
	2 and 5	4	¼	½	–	6	–	–	–	–	–	6	4	–	¼	½

PARISH OF PADDINGTON.

DIETARIES, dated 3 December 1863.

ABLE-BODIED.

		BREAKFAST.		DINNER.					SUPPER.				
		Bread.	Oatmeal Porridge.	Cooked Meat.	Potatoes, or other Vegetables.	Suet or Rice Pudding.	Bread.	Pease Soup.	Bread.	Cheese.	Butter.	Broh.	Tea, sweetened with Half-an-ounce of Sugar to each Pint.
		oz.	*pints.*	*oz.*	*oz.*	*oz.*	*oz.*	*pints.*	*oz.*	*oz.*	*oz.*	*pints.*	*pints.*
Sunday	Men	6	1½	5	12	–	–	–	6	–	–	1½	–
	Women	6	1	5	12	–	–	–	6	–	–	1	–
Monday	Men	6	1½	–	–	–	4	1½	6	2	or 1	–	–
	Women	6	1	–	–	–	4	1	6	2	or 1	–	1
Tuesday	Men	6	1½	–	–	14	–	–	6	2	or 1	–	–
	Women	6	1	–	–	14	–	–	6	2	or 1	–	1
Wednesday	Men	6	1½	5	12	–	–	–	6	–	–	1½	–
	Women	6	1	5	12	–	–	–	6	–	–	1	–
Thursday	Men	6	1½	–	–	–	4	1½	6	2	or 1	–	–
	Women	6	1	–	–	–	4	1	6	2	or 1	–	1
Friday	Men	6	1½	5	12	–	–	–	6	–	–	1½	–
	Women	6	1	5	12	–	–	–	6	–	–	1	–
Saturday	Men	6	1½	–	–	14	–	–	6	2	or 1	–	–
	Women	6	1	–	–	14	–	–	6	2	or 1	–	1

AGED and INFIRM.

		BREAKFAST.			DINNER.					SUPPER.		
		Bread.	Butter.	Tea, sweetened with Half-an-ounce of Sugar to each Pint.	Cooked Meat.	Potatoes, or other Vegetables.	Suet or Rice Pudding.	Bread.	Pease Soup.	Bread.	Butter.	Tea, sweetened with Half-an-ounce of Sugar to each Pint.
		oz.	*oz.*	*pints.*	*oz.*	*oz.*	*oz.*	*oz.*	*pints.*	*oz.*	*oz.*	*pints.*
Sunday	Men	6	½	1	5	12	–	–	–	6	½	1
	Women	6	½	1	5	12	–	–	–	6	½	1
Monday	Men	6	½	1	–	–	–	4	1½	6	½	1
	Women	6	½	1	–	–	–	4	1	6	½	1
Tuesday	Men	6	½	1	–	–	14	–	–	6	½	1
	Women	6	½	1	–	–	14	–	–	6	½	1
Wednesday	Men	6	½	1	5	12	–	–	–	6	½	1
	Women	6	½	1	5	12	–	–	–	6	½	1
Thursday	Men	6	½	1	–	–	–	4	1½	6	½	1
	Women	6	½	1	–	–	–	4	1	6	½	1
Friday	Men	6	½	1	5	12	–	–	–	6	½	1
	Women	6	½	1	5	12	–	–	–	6	½	1
Saturday	Men	6	½	1	–	–	14	–	–	6	½	1
	Women	6	½	1	–	–	14	–	–	6	½	1

PARISH of PADDINGTON—Dietaries, dated 3 December 1863—*continued.*

CHILDREN.

	BREAKFAST.					DINNER.					SUPPER.				
	Bread.	Oatmeal Porridge.	Butter.	Gruel or Milk.	Milk.	Cooked Meat.	Potatoes, or other Vegetables.	Suet or Rice Pudding.	Bread.	Pease Soup.	Bread.	Cheese.	Broth.	Butter.	Milk.
	oz.	*pints.*	*oz.*	*pints.*	*pint.*	*oz.*	*oz.*	*oz.*	*oz.*	*pints.*	*oz.*	*oz*	*pints.*	*oz.*	*pints.*
Sunday:															
Between the ages of 9 and 15	6	1	–	–	–	5	12	–	–	–	6	–	1	–	–
Between the ages of 5 and 9	5	–	½	¾	–	4	4	–	4	–	5	–	1	–	–
Between the ages of 2 and 5	4	–	½	–	½	3	8	–	–	–	4	–	–	½	½
Monday:															
Between the ages of 9 and 15	6	1	–	–	–	–	–	–	4	1	6	2	or	1	–
Between the ages of 5 and 9	5	–	½	¾	–	–	–	–	4	1	5	1	–	–	–
Between the ages of 2 and 5	4	–	½	–	½	–	–	–	3	¾	4	–	–	½	½
Tuesday:															
Between the ages of 9 and 15	6	1	–	–	–	–	–	14	–	–	6	2	or	1	–
Between the ages of 5 and 9	5	–	½	¾	–	–	–	12	–	–	5	–	–	½	–
Between the ages of 2 and 5	4	–	½	–	½	–	–	8	–	–	4	–	–	½	½
Wednesday:															
Between the ages of 9 and 15	6	1	–	–	–	5	12	–	–	–	6	–	1	–	–
Between the ages of 5 and 9	5	–	½	¾	–	4	4	–	4	–	5	–	1	–	–
Between the ages of 2 and 5	4	–	½	–	½	3	8	–	–	–	4	–	–	½	½
Thursday:															
Between the ages of 9 and 15	6	1	–	–	–	–	–	–	4	1	6	2	or	1	–
Between the ages of 5 and 9	5	–	½	¾	–	–	–	–	4	1	5	1	–	–	–
Between the ages of 2 and 5	4	–	½	–	½	–	–	–	3	¾	4	–	–	½	½
Friday:															
Between the ages of 9 and 15	6	1	–	–	–	5	12	–	–	–	6	–	1	–	–
Between the ages of 5 and 9	5	–	½	¾	–	4	4	–	4	–	5	–	1	–	–
Between the ages of 2 and 5	4	–	½	–	½	3	8	–	–	–	4	–	–	½	½
Saturday:															
Between the ages of 9 and 15	6	1	–	–	–	–	–	14	–	–	6	2	or	1	–
Between the ages of 5 and 9	5	–	½	¾	–	–	–	12	–	–	5	–	–	½	–
Between the ages of 2 and 5	4	–	½	–	½	–	–	8	–	–	4	–	–	½	½

Youths of either sex above 15 years of age, resident in the said workhouse, shall be dieted as able-bodied men and women respectively, and infants under the age of two years, and sick persons, shall be dieted in such manner as the medical officer for the workhouse shall direct.

POOR LAW (WORKHOUSE DIETARIES).

COPIES of the DIETARIES in use on the 1st July 1863, in the WORKHOUSES of the following UNIONS in *England*:—Banbury, Bideford, Bolton, Camelford, Conway, Dartford, Fylde, Hemel Hempstead, Hemsworth, Liverpool, and St. Faiths; and in the WORKHOUSES of the City of London and St. Olave's Unions, and of the Parishes of Rotherhithe, Newington, Shoreditch, Mile End Old Town, and Paddington, in the Metropolis.

(*Sir Hervey Bruce.*)

Ordered, by The House of Commons, *to be Printed,*
22 *February* 1864.

Under 4 *oz.*

POOR LAW (WORKHOUSE DIETARIES).

RETURN to an Address of the Honourable The House of Commons, dated 18 March 1864;—*for*,

"COPIES of the DIETARIES in the following WORKHOUSES in *Ireland*:—North Dublin, Ballinasloe, Belfast, Coleraine, Cork, South Dublin, Dunfanaghey, Gorey, Westport, and Youghal:"

"And, in Ten WORKHOUSES of *Scotland*, in which Edinburgh and Glasgow shall be included."

(*Sir Hervey Bruce.*)

Ordered, by The House of Commons, *to be Printed*, 3 *May* 1864.

IRELAND.

COPIES of the DIETARIES in the following WORKHOUSES in *Ireland*:—North Dublin, Ballinasloe, Belfast, Coleraine, Cork, South Dublin, Dunfanaghey, Gorey, Westport, and Youghal.

DIETARY in use in the NORTH DUBLIN UNION WORKHOUSE, for Healthy and Infirm Paupers Dieted in Halls.

No. of Class.	CLASSES.	DAYS.	BREAKFAST.					DINNER.					SUPPER.				Hours of Meals.
			Indian Meal.	Oatmeal for Stirabout.	White Bread.	Tea.	New Milk.	White Bread.	Brown Bread.	Potatoes.	Soup.	New Milk.	White Bread.	Brown Bread.	Rice.	New Milk.	
			oz.	*oz.*	*oz.*	*pts.*	*pts.*	*oz.*	*oz.*	*lbs.*	*pts.*	*pts.*	*oz.*	*oz.*	*oz.*	*pts.*	
1 A.	Able-bodied men and women, above 15 years of age.	Sunday, Tuesday, and Thursday.	1¾	5¼	–	–	½	–	16	–	1	–	–	–	–	–	Breakfast, 9 a.m.
		Monday, Wednesday, and Friday.	1¾	5¼	–	–	½	–	–	3½	–	½	–	–	–	–	Dinner, 4 p.m.
		Saturday - - -	1¾	5¼	–	–	½	–	16	–	–	½	–	–	–	–	
1 B.*	Aged or infirm men and women able to attend dining-hall, ordered on this diet by medical officer.	Sunday, Monday, and Tuesday.	–	–	8	1	–	8	–	–	–	½	–	–	3	½	Breakfast, 8 a.m.
		Wednesday, Thursday.	–	–	8	1	–	8	–	–	–	½	–	–	3	½	Dinner, 2 p.m.
		Friday, Saturday -	–	–	8	1	–	8	–	–	–	½	–	–	3	½	Supper, 5 p.m.
2 A.	Children from 9 and under 15 years of age; boys, aged from 12 to 15, to get for breakfast 5 oz. of meal.	Sunday, Tuesday, and Thursday.	⅞	2⅝	–	–	½	–	12	–	1	–	–	6	–	½	Breakfast, 8 a.m.
		Monday, Wednesday, and Friday.	⅞	2⅝	–	–	½	–	–	2	–	½	–	6	–	½	Dinner, 2 p.m.
		Saturday - - -	⅞	2⅝	–	–	½	–	12	–	–	½	–	6	–	½	Supper, 5 p.m.
2 B.	Children, 9 to 15, able to attend dining-hall, ordered on this diet by medical officer.	Sunday, Tuesday, and Thursday.	–	–	8	–	½	8	–	–	1	–	4	–	–	½	Breakfast, 8 a.m.
		Monday, Wednesday, and Friday.	–	–	8	–	½	–	–	2	–	½	4	–	–	½	Dinner, 2 p.m.
		Saturday - - -	–	–	8	–	½	8	–	–	–	½	4	–	–	½	Supper, 5 p.m.
3 A.	Children from 5 and under 9 years of age.	Sunday, Tuesday, and Thursday.	⅞	2⅝	–	–	½	–	10	–	½	–	–	4	–	½	Breakfast, 8 a.m.
		Monday, Wednesday, and Friday.	⅞	2⅝	–	–	½	–	–	1½	–	½	–	4	–	½	Dinner, 2 p.m.
		Saturday - - -	⅞	2⅝	–	–	½	–	10	–	–	½	–	4	–	½	Supper, 5 p.m.
3 B.	Children, from 5 to 9, able to attend dining-hall, ordered on this diet by medical officer.	Sunday, Tuesday, and Thursday.	–	–	6	–	½	8	–	–	½	–	4	–	–	½	Breakfast, 8 a.m.
		Monday, Wednesday, and Friday.	–	–	6	–	½	–	–	1½	–	½	4	–	–	½	Dinner, 2 p.m.
		Saturday - - -	–	–	6	–	½	8	–	–	–	½	4	–	–	½	Supper, 5 p.m.
4	Children from 2 and under 5 years of age.	Sunday, Tuesday, and Thursday.	–	–	6	–	½	6	–	–	½	–	4	–	–	½	Breakfast, 8 a.m.
		Monday, Wednesday, and Friday.	–	–	6	–	½	6	–	–	–	½	4	–	–	½	Dinner, 2 p.m.
		Saturday - - -	–	–	6	–	½	6	–	–	–	½	4	–	–	½	Supper, 5 p.m.
5, 6	Children under 2 years of age.	Daily Allowance: Unweaned, ½ lb. white bread, 1 pint new milk. Weaned, ¾ lb. white bread, 1½ pint new milk.															

* Monday, Wednesday, and Friday, by special order of the Guardians, this class get 3 lb. of potatoes in lieu of 8 oz. of bread for dinner.

Note.—Potatoes to be used when procurable; tea to be made as on hospital sheet; soup to be composed of meat, bones, oxheads and oatmeal, well seasoned with vegetables, &c.; the same quantity of bread given, when potatoes are not used, as on other days.

Adopted, 25 May 1859.

J. H. Crean,
Clerk of the Union.

NORTH DUBLIN UNION HOSPITAL DIETARY.

	Breakfast.	Dinner.	Supper.
Appendix, No. 1.—Hospital Dietary.			
1. Milk diet	1¼ pint new milk, ¼ pint buttermilk.	1¼ pint new milk, ¼ pint buttermilk.	
2. Low diet	3 oz. bread, 1 pint tea	3 oz. bread, 1½ pint new milk.	
3. Middle diet	4 oz. bread, 1 pint tea	8 oz. bread, 1 pint new milk.	
Appendix, No. 2.—Adult Convalescent Diet.			
1. Diet	8 oz. bread, 1 pint tea	8 oz. bread, 1 egg, 1 pint new milk.	
2. Diet	8 oz. white bread, 1 pint tea	8 oz. bread, 6 oz. meat, 1 pint soup, six days; ½ pint milk, one day.	4 oz. bread, ½ pint new milk.
3. Diet	8 oz. bread, 1 pint tea	8 oz. bread, 4 oz. meat, 1 pint soup, 6 days; ½ pint milk, one day.	4 oz. bread, ½ pint new milk.
4. Diet	4 oz. bread, 1 pint tea	4 oz. bread, 1 pint new milk, 1 egg.	
5. Diet	4 oz. bread, 1 pint tea	4 oz. bread, 1 pint new milk, 4 oz. meat, six days; 4 oz. bread, 1 pint new milk, 4 oz. meat, one day.	
6. Diet	8 oz. brown bread, 1 pint tea	8 oz. brown bread, 1 egg, 1 pint new milk.	
7. Diet	8 oz. brown bread, 1 pint tea	8 oz. brown bread, 4 oz. meat, 1 pint soup, six days; ½ pint milk, one day.	4 oz. brown bread, ¼ pint new milk.
Appendix, No. 3.—Infirm under Medical Treatment, also Lunatic and Epileptic Diet.			
1. Diet	3 oz. bread, 1 pint tea	3 oz. bread, 1½ pints new milk.	
2. Diet	8 oz. bread, 1 pint tea	8 oz. bread, 1 pint new milk.	
3. Diet	10 oz. bread, 1 pint tea	10 oz. bread, 1 pint new milk.	
4. Diet	8 oz. bread, 1 pint tea	8 oz. bread, 1 egg, 1 pint new milk.	
5. Diet	6 oz. meal, ½ pint new milk	12 oz. bread, 1 pint new milk.	
6. Diet	8 oz. brown bread, 1 pint tea	8 oz. brown bread, 1 pint new milk.	
7. Diet	10 oz. brown bread, 1 pint tea	10 oz. brown bread, 1 pint new milk.	
Appendix, No. 4.—Hospital Dietary—Children from 9 to 15 Years of Age.			
1. Milk diet	½ pint new milk, ¼ pint buttermilk	- - - - - - - - -	½ pint new milk, ¼ pint buttermilk.
2. Low diet	3 oz. bread, ½ pint new milk	3 oz. bread, ½ pint new milk	3 oz. bread, and ½ pint new milk.
3. Middle diet	4 oz. bread, ½ pint new milk	4 oz. bread, ½ pint new milk	4 oz. bread, ½ pint new milk.
Appendix, No. 5.—Hospital Dietary—Children from 5 to 9 Years of Age.			
1. Milk diet	½ pint new milk, ¼ pint buttermilk	- - - - - - - - -	½ pint new milk, ¼ pint buttermilk.
2. Low diet	2 oz. bread, pint new milk	3 oz. bread, ½ pint new milk	3 oz. bread and ½ pint new milk.
3. Middle diet	4 oz. bread, ½ pint new milk	4 oz. bread, ½ pint new milk	4 oz. bread, ½ pint new milk.
Appendix, No. 6.—Hospital Dietary—Children from 2 to 5 Years of Age.			
1. Milk diet	½ pint new milk, ¼ pint buttermilk	- - - - - - - - -	½ pint new milk, ¼ pint buttermilk.
2. Low diet	2 oz. bread, ½ pint new milk	2 oz. bread, 1 pint new milk	2 oz. bread and ½ pint new milk.
3. Middle diet	6 oz. bread, ½ pint new milk	6 oz. bread, ½ pint new milk	4 oz. bread and ½ pint new milk.
Appendix, No. 7.—Convalescent Diet—Children from 9 to 15, 5 to 9, and 2 to 5 Years of Age.			
1. } 9 to 15 years	8 oz. bread, ½ pint new milk	8 oz. bread, ½ pint new milk	4 oz. bread, ½ pint new milk.
2. } 9 to 15 years	6 oz. bread, ½ pint new milk	8 oz. bread, 1 egg, and ½ pint new milk	4 oz. bread, ½ pint new milk.
3. } 9 to 15 years	6 oz. bread, ½ pint new milk	8 oz. bread, 4 oz. meat, and ½ pint new milk, six days; 8 oz. bread, 1 pint new milk, one day.	4 oz. bread, ½ pint new milk.
4.	6 oz. bread, ½ pint new milk	6 oz. bread, ½ pint new milk	4 oz. bread, ½ pint new milk.
5. } 5 to 9 years	6 oz. bread, ½ pint new milk	6 oz bread, 1 egg, and ½ pint new milk	4 oz. bread, ½ pint new milk.
6. } 5 to 9 years	6 oz. bread, ½ pint new milk	6 oz. bread, 4 oz. meat, and ½ pint new milk, six days; 6 oz. bread, 1 pint new milk, one day.	4 oz. bread, ½ pint new milk.
7. } 2 to 5 years	6 oz. bread, ½ pint new milk	6 oz. bread, 3 oz. meat, and ½ pint new milk, six days; 6 oz. bread, 1 pint new milk, one day.	4 oz. bread, ½ pint new milk.
8. } 2 to 5 years	6 oz. bread, ½ pint new milk	6 oz. bread, ½ pint new milk, and 1 egg	4 oz. bread, ½ pint new milk.

Infants:—1st class, 4 oz. bread, 1 pint new milk; 2d class, 8 oz. bread, 1½ pint new milk.

NORTH DUBLIN UNION HOSPITAL DIETARY—*continued.*

	Breakfast.	Dinner.	Supper.
Appendix, No. 8.—Hospital Nurses' Diet.			
	8 oz. bread, ¼ oz. dry tea, 1 oz. sugar.	8 oz. bread, 4 oz. meat, six days: 8 oz. bread, ½ pint new milk, one day.	6 oz. bread, ½ pint new milk.

In no instance are extras to be given to nurses.

The tea to be made in the following proportions :—1 oz. tea, 4½ oz. sugar, ¾ pint new milk, for six persons.

Class.	Diet for Table.	Allowed for Cookage.
2.2	6 oz. beef	8 oz. raw meat.
	6 oz. mutton	7 oz. raw meat.
2.3	4 oz. beef	5½ oz. raw meat.
2.5	4 oz. mutton	4½ oz. raw meat.
7.7	3 oz. mutton	3½ oz. raw meat.

Note.—Beef or mutton to be given as the medical officer directs; if mutton be ordered on 2.2 diet, or 2.3 diet, ½ pint new milk to be given in lieu of soup.

The allowance of meat on each diet to be weight when cooked.

Adopted, 25 May 1859.

J. H. Crean, Clerk of the Union.

BALLINASLOE UNION.

DIET TABLE in the several Classes.

Description of Classes.	Breakfast.	Dinner.	Supper.
1. Able-bodied males	8 oz. Indian meal, and 1 pint buttermilk.	14 oz. brown bread, or 3½ lbs. potatoes, and 1 quart soup.	
2. Able-bodied females	7 oz. Indian meal, and 1 pint buttermilk.	12 oz. brown bread, or 3½ lbs. potatoes, and ¾ quart soup.	
3. Aged and infirm	6 oz. Indian meal, and 1 pint new milk.	12 oz. white bread, or 3½ lbs. potatoes, and 1 pint new milk.	
4. Children from 9 to 15	5 oz. Indian meal, and 1 pint buttermilk.	8 oz. brown bread, or 2½ lbs. potatoes, and 1 pint soup.	4 oz. white bread, and ½ pint new milk.
5. Children from 5 to 9	4 oz. Indian meal, and ½ pint new milk.	6 oz. brown bread, or 2 lbs. potatoes, and ¾ pint soup.	4 oz. white bread, and ½ pint new milk.
6. Children from 2 to 5	3 oz. Indian meal, and ½ pint new milk.	5 oz. white bread, or 2 lbs. potatoes, and ¾ pint soup.	4 oz. white bread (no milk .
7. Children under 2 years.	4 oz. white bread, and ½ pint new milk.	4 oz. white bread, and ½ pint new milk.	½ pint new milk.

In Class 2, those who are nurses suckling infants receive white instead of brown bread; and in Classes 6 and 7, the medical officer may order extra new milk in individual cases where he sees fit.

SICK DIETS.

Diets.	Breakfast.	Dinner.	Supper.
1.	4 oz. white bread and pint new milk, or 1 pint of tea.	1 pint new milk	1 pint of new milk.
2.	4 oz. white bread and 1 pint new milk, or tea.	4 oz. white bread and 1 pint new milk	4 oz. white bread and 1 pint new milk.
3.	8 oz. white bread and 1 pint new milk, or tea.	8 oz. white bread and 1 pint new milk	4 oz. white bread and ½ pint new milk.
4.	Same as No. 3	8 oz. white bread, 1 pint new milk, and such extras as medical officer may see fit.	4 oz. white bread and ½ pint new milk.
5.	6 oz. white bread and 1 pint new milk, or tea.	8 oz. white bread, 6 oz. meat, and 1 pint soup.	4 oz. white bread and ½ pint new milk.
6.	8 oz. white bread and 1 pint new milk, or tea.	8 oz. white bread (or 3½ lbs. potatoes), 8 oz. meat, and 1 pint soup.	4 oz. white bread and 1 pint new milk.

31 March 1864.

Thomas Gill, Clerk of the Union.
D. Breen, Master.

BELFAST UNION.

DIETARY for the Healthy Inmates of the Workhouse.

No. of Class.	Breakfast.	Dinner.			Supper.
		3 Days:	2 Days:	2 Days:	
1. Healthy working men.	6 oz. meal, ⅓ quart buttermilk.	10 oz. bread, 1 quart soup.	3 lbs. potatoes, ⅓ quart buttermilk.	8 oz. meal, ⅓ quart buttermilk.	5 oz. meal, ⅓ quart buttermilk.
2. Healthy working women.	5 oz. meal, ⅓ quart buttermilk.	8 oz. bread, 1 quart soup.	2½ lbs. potatoes, ⅓ quart buttermilk.	6 oz. meal, ⅓ quart buttermilk.	5 oz. meal, ⅓ quart buttermilk.
3. Infirm of both sexes.	6 oz. bread, 1 pint tea.	7 oz. bread, 1½ pint soup.	2½ lbs. potatoes, ½ pint new milk.	6 oz. meal, ½ pint new milk.	4 oz. meal, ½ pint new milk.
4. Children under 15 and above 9 years.	5 oz. meal, ⅓ quart buttermilk.	8 oz. bread, 1½ pint soup.	2½ lbs. potatoes, ⅓ quart buttermilk.	5 oz. meal, ⅓ quart buttermilk.	6 oz. bread, ½ pint new milk.
5. Children under 9 and above 5 years.	4 oz. meal, ½ pint buttermilk.	6 oz. bread, 1 pint soup.	2 lbs. potatoes, ⅓ quart buttermilk.	4 oz. meal, ½ pint new milk.	5 oz. bread, ½ pint new milk.
6. Children under 5 and above 2 years.	3 oz. meal, ½ pint new milk.	5 oz. bread, ¾ pint soup.	1½ lb. potatoes, ½ pint new milk.	4 oz. meal, ½ pint new milk.	4 oz. bread, ½ pint new milk.
7. Infants under 2 years.	- - - 8 oz. bread and 1 pint new milk daily.				

The stirabout is made of two-thirds Indian and one-third oaten meal.

Soup for the above classes is comprised of three ox-heads to every 100 quarts; and 3 oz. peas, 1 oz. oatmeal, for every quart soup, with vegetables.

Fever Hospital and Infirmary Diets.

Diets.	Breakfast.	Dinner.	Supper.
2.* Fever and dysentery diet.	6 oz. bread, 1 pint sweet milk -	4 oz. bread, 2 oz. flour, 1 pint sweet milk.	6 oz. bread, 1 pint sweet milk.
4. Tea diet - -	4 oz. bread, 1 pint tea - -	8 oz. bread, 2 oz. beef, 1 pint soup.	4 oz. bread, 1 pint sweet milk.
5. Full diet - -	6 oz. bread, 1 pint tea† - -	8 oz. bread, 4 oz. meat, 1 pint soup.	6 oz. meal, 1 pint sweet milk; 8 oz. bread for idiots, in lieu of meal.
6. Convalescent diet -	6 oz. bread, 1 pint tea - -	6 oz. bread, 8 oz. bread, 1 pint soup.	6 oz. meal, 1 pint sweet milk.

* In Diet No. 2, fever patients are allowed 1 quart of buttermilk each daily, in addition to the diet set forth.
† 1 pint of tea is ⅛ oz. tea, ½ oz. sugar, ½ glass of sweet milk.—¼ lb. meal and ¼ lb. peas for 1 gallon of soup, with vegetables.

Allowance for Extras.

¼ lb. beef to make 1 pint of beef tea; 2 oz. arrowroot, 1 oz. sugar, and 1 pint of sweet milk, for 1 pint of arrowroot; 2 oz. flour and 1 pint sweet milk, for 1 pint of flour boiled milk.

Unpaid Attendants on Sick:—1 lb. beef, 3½ lbs. bread, and 7 pints of tea, weekly.

Wm. Boyce, Clerk of the Union.

31st March 1864.

COLERAINE UNION WORKHOUSE.

Daily Dietary Table for an Inmate.

Healthy Dietary.

Classes.	Breakfast.	Dinner.	Supper.
1. Able-bodied working males.	3½ oz. oatmeal, 3½ oz. Indian meal, and ⅓ quart buttermilk.	10 oz. bread, and 1 quart soup	3 oz. oatmeal, 3 oz. Indian meal, and ⅓ quart buttermilk.
2. Able-bodied and working females.	3 oz. oatmeal, 3 oz. Indian meal, and ⅓ quart buttermilk.	8 oz. bread, and 1 quart soup	2½ oz. oatmeal, 2½ oz. Indian meal, and ⅓ quart buttermilk.
3. Aged and infirm, above 15 years of age.	8 oz. bread, and 1 pint tea	8 oz. bread, and 1 quart soup	2½ oz. oatmeal, 2½ oz. Indian meal, and ½ pint new milk.
4. Boys and girls, aged from 9 to 15 years.	3 oz. oatmeal, 3 oz. Indian meal, and ⅓ quart buttermilk.	8 oz. bread, and 1 quart soup	2½ oz. oatmeal, 2½ oz. Indian meal, and ⅓ quart buttermilk.
5. Boys and girls, from 5 to 9 years.	2½ oz. oatmeal, 2½ oz. Indian meal, and ½ pint buttermilk.	6 oz. bread, and 1 pint soup	2 oz. oatmeal, 2 oz. Indian meal, and ½ pint buttermilk.
6. Boys and girls, aged from 2 to 5 years.	2 oz. oatmeal, 2 oz. Indian meal, and ½ pint new milk.	6 oz. bread, and 1 pint soup	1½ oz. oatmeal, 1½ oz. Indian meal, and ½ pint new milk.
7. Infants, aged under 2 years.	½ lb. fine bread, and 1 pint new milk daily.		

Note.—The bread for healthy inmates is baked of the best third flour; and the soup is composed, daily, of the following ingredients:—For 200 inmates, 8 lbs. oatmeal, 10 lbs. barley, 10 lbs. peas, 6 oz. pepper, with a sufficient quantity of onions and other vegetables; 60 lbs. meat being added weekly.

When it is deemed advisable to give potatoes to the healthy inmates, in lieu of bread, for dinner, the following to be the quantities:—Class 1, 3¾ lbs.; Classes 2, 3, and 4, 3 lbs.; Classes 5 and 6, 1½ lbs.

Hospital and Infirmary Diet.

No. 1.—Fever Diet.

All ages—6 oz. oatmeal, ½ quart new milk, and ⅔ quart buttermilk, daily.

No. 2.—Bread Diet.

Class 1.—All above 9 years—1 lb. fine bread, and 1 pint new milk, daily.

Class 2.—From 9 to 2 years—¾ lb. fine bread, and 1 pint new milk, daily.

No. 3.—Middle Diet—Three Classes of Adults.

Classes.	Breakfast.	Dinner.	Supper.
1. Adults	3½ oz. oatmeal, 3½ oz Indian meal, and ⅓ quart buttermilk.	10 oz. house bread, and 1 quart soup.	2½ oz. oatmeal, 2½ oz Indian meal, and ⅓ quart buttermilk.
2. Adults	3 oz. oatmeal, 3 oz. Indian meal, and ⅓ quart buttermilk.	8 oz. house bread, and 1 quart soup.	2½ oz. oatmeal, 2½ oz. Indian meal, and ⅓ quart buttermilk.
3. Adults	3 oz. oatmeal, 3 oz. Indian meal, and ½ pint new milk.	6 oz. house bread, and 1 quart soup.	2½ oz. oatmeal, 2½ oz. Indian meal, and ½ pint new milk.
4. Nine to 15 years	3 oz. oatmeal, 3 oz. Indian meal, and ⅓ quart buttermilk.	8 oz. house bread, and 1 quart soup.	2½ oz. oatmeal, 2½ oz. Indian meal, and ⅓ quart buttermilk.
5. Five to 9 years	2½ oz. oatmeal, 2½ oz. Indian meal, and ½ pint buttermilk.	6 oz. house bread, and 1 pint soup	2 oz. oatmeal, 2 oz. Indian meal, and ½ pint buttermilk.
6. Two to 5 years	2 oz. oatmeal, 2 oz. Indian meal, and ½ pint new milk.	6 oz. house bread, and 1 pint soup	1½ oz. oatmeal, 1½ oz. Indian meal, and ½ pint new milk.
7. Infants aged under 2 years.	½ lb. fine bread, and 1 pint new milk, daily.		

Coleraine Union Workhouse—*continued.*

No. 4.—Full Diet.

Classes.	Breakfast.	Dinner.	Supper.
1. All above 15 years -	3½ ozs. oatmeal, 3½ ozs. Indian meal, and ½ pint new milk.	10 oz. fine bread, and 1 quart soup	8 oz. fine bread, and ½ pint new milk.
2. From 9 to 15 years -	3 oz. oatmeal, 3 oz. Indian meal, and ½ pint new milk.	8 oz. fine bread, and 1 quart soup	6 oz. fine bread, and ½ pint new milk.
3. From 2 to 9 years -	2½ oz. oatmeal, 2½ oz. Indian meal, and ½ pint new milk.	8 oz. fine bread, and 1 pint soup -	6 oz. fine bread, and ½ pint new milk.

No. 5.—Tea Diet.

Classes.	Breakfast.	Dinner.	Supper.
All ages - - -	6 oz. fine bread, and 1 pint tea -	8 oz. fine bread, and 1 pint soup	4 oz. fine bread, and 1 pint new milk.

Wine, porter, beef tea, &c., as directed by the medical officer. One-sixth oz. of tea, and 1 oz. of sugar, with a naggin of new milk, to be the ingredients for 1 pint of tea.

30 March 1864. *John V. Fleming*, Clerk of the Union.

CORK UNION.

Dietary for Healthy Classes.

Classes.	Breakfast.	Dinner.	Supper.
1. Able-bodied males -	8 oz. Indian meal, ¾ pint milk -	1 lb. brown bread, 1½ pint porridge.	
2. Able-bodied females, not acting as hospital nurses or school assistants.	8 oz. Indian meal, ¾ pint milk -	1 lb. brown bread, 1½ pint porridge	8 oz. white bread, 1 pint milk.
3. Aged and infirm males and females, and able bodied females, acting as hospital nurses and school assistants.	8 oz. white bread, 1 pint tea -	8 oz. white bread, 1 pint soup (made with meat on three days).	*N. B.*—The inmates of this Class who act as assistants in hospital and schools get the same diet as Class 3.
4. Boys and girls under 15 to 9 years. Delicate inmates of this class get as below.	3 oz. Indian meal, 3 oz. oatmeal, 1 pint of milk.	¾ lb. white bread - - - Sunday and Thursday a pint of porridge, with 8 oz. of meat added. Monday, Wednesday and Friday, 1 pint of porridge. Tuesday and Saturday, 1 pint milk.	½ lb. white bread, ½ pint milk.
5. Children under 9 to 5 years.	½ lb. white bread, ¾ pint new milk	½ lb. white bread, ¾ pint of new milk. On Sunday and Thursday a pint of porridge, with 6 oz. meat added.	½ lb. white bread, ½ pint of new milk.
6. Children under 5 to 2 years.	½ lb. white bread, ½ pint new milk	¾ lb. white bread, 1 pint new milk	¼ lb. white bread, ½ pint new milk.
7. Infants under 2 years	4 oz. white bread (first quality), ½ pint new milk.	4 oz. white bread (first quality); ¼ pint new milk.	4 oz. white bread (first quality), 1 pint new milk.

Note.—Delicate children, 9 to 15 (Class 4) get a special diet of 1½ lb. white bread, and 2 pints of new milk daily; and on two days each week, meat soup, with 8 oz. of meat, instead of 1 pint of milk.

Porridge or Soup:—Eight oz. oatmeal, and 3 oz. rice to each gallon of porridge, with vegetables, pepper, salt, &c. Vegetables, pepper, salt, &c., to be added to the meat soup.

Tea:—Two oz. tea, 5 oz. sugar, and 1 pint new milk, to each gallon. (*Mem.*—The general scale prescribed by the Commissioners only requires 1 oz. tea, 4 oz. sugar, and ½ pint of milk.)

Milk:—The term "milk" implies what is sufficiently sweet to stand the test of boiling, without cracking; and new milk means what is delivered as it comes from the cow.

Meat:—The meat given to Classes 4 and 5 is not ordinary "soup meat," but consists of the best parts of the carcass.

30 March 1864. *R. J. O'Shaughnessy*, Clerk of the Union.

CORK UNION.

Hospital Dietary.

No. of Class.	Breakfast.	Dinner.	Supper.
1. Fever diet	4 oz. bread, 3 pints milk	Daily	Daily.
2. Children from 2 to 5 years.	4 oz. best bread, 1 pint new milk	4 oz. best bread, ½ pint new milk	4 oz. best bread, ½ pint new milk.
3.	4 oz. oatmeal, 2 oz. rice, ½ pint milk	12 oz. brown bread, 1 pint soup	4 oz. brown bread, ½ pint milk.
4.	4 oz. bread, 1 pint tea	8 oz. bread, 1 pint soup	4 oz. bread, 1 pint milk.
5.	8 oz. bread, 1 pint milk	10 oz. bread, 1 pint soup	6 oz. bread, ½ pint milk.
6.	6 oz. bread, 1 pint tea	6 oz. bread, 1 pint soup, 6 oz. meat	4 oz. bread, 1 pint milk.

Infants under 2, 12 oz. best white bread, and 1 pint new milk daily.

30 March 1864.

R. J. O'Shaughnessey,
Clerk of the Union.

SOUTH DUBLIN UNION.

Scale of Dietary for Healthy Inmates.

Dietary.	Breakfast.					Dinner.					Supper.		
	¾ Oatmeal, ¼ Indian Stirabout.	Rice.	White Bread.	New Milk.	Mixed Milk.	Potatoes used when available.	Brown Bread.	White Bread.	New Milk.	Soup.	Brown Bread.	Tea.	Milk.
Able-bodied Adults:	*oz.*	*oz.*	*oz.*	*pts.*	*pts.*	*lbs.*	*oz.*	*oz.*	*pts.*	*pts.*	*oz.*	*pts.*	*pts.*
Sunday, Tuesday, and Thursday	7	–	–	½	–	–	10	–	–	1	6	½	–
Monday, Wednesday, Friday	7	–	–	½	–	2½	10	–	½	–	6	½	–
Saturday	7	–	–	½	–	2½	10	–	½	–	6	½	–
Delicate Adults (Intermediate Diets):											White		
Sunday, Tuesday, and Thursday	–	–	8	½	–	–	–	8	–	1	8	½	–
Monday, Wednesday, Friday	–	–	8	½	–	2½	–	8	½	–	8	½	–
Saturday	–	–	8	½	–	2½	–	8	½	–	8	½	–
Boys from 12 to 15 years:											Brown		
Sunday, Tuesday, and Thursday	5½	–	–	½	–	–	12	–	–	½	6	–	½
Monday, Wednesday, Friday	5½	–	–	½	–	2	12	–	½	–	6	–	½
Saturday	5½	–	–	½	–	2	12	–	½	–	6	–	½
Boys from 9 to 12 years, and Girls from 9 to 15 years:													
Sunday, Tuesday, and Thursday	4	–	–	½	–	–	12	–	–	½	6	–	½
Monday, Wednesday, Friday	4	–	–	½	–	2	12	–	½	–	6	–	½
Saturday	4	–	–	½	–	2	12	–	½	–	6	–	½
Boys from 7 to 9 years:													
Sunday, Tuesday, and Thursday	3½	–	–	½	–	–	8	–	–	½	4	–	½
Saturday	3½	–	–	½	–	1½	8	–	½	–	4	–	½
Friday	3½	–	–	½	–	1½	8	–	½	–	4	–	½
Monday, Wednesday	3½	–	–	½	–	1½	8	–	½	–	4	–	½
Boys from 5 to 7 years, and Girls from 5 to 9 years:													
Sunday, Tuesday, and Thursday	3	–	–	½	–	–	8	–	–	½	4	–	½
Saturday	3	–	–	½	–	1½	8	–	½	–	4	–	½
Friday	3	–	–	½	–	1½	8	–	½	–	4	–	½
Monday, Wednesday	3	–	–	½	–	1½	8	–	½	–	4	–	½
Children, from 2 to 5 years:							White				White		
Sunday, Tuesday and Thursday	–	–	6	½	–	–	6	–	–	½	4	–	½
Friday, Saturday	–	–	6	½	–	–	6	–	½	–	4	–	½
Monday, Wednesday	–	–	6	½	–	–	6	–	½	–	4	–	½
Infants:													
1. Nurselings under 3 months, and weanlings under 3 months	–	–	6	1	–	–	–	–	–	–	–	–	–
2. Nurselings from 3 months until weaned, or weanlings from 3 months to 1 year	–	1½	6	1	–	–	–	–	–	–	–	–	–
3. Weaned infants from 1 year to 2 years	–	2	6	1	–	–	–	–	–	–	4	–	½

Women with infants at the breast get gruel at supper, 2 oz. oatmeal, 1 naggin of milk to the pint.

Note.—During the winter six months, potatoes only are given for dinner on Mondays, Wednesdays, Fridays, and Saturdays; in the summer six months, bread only is used on those days.

SOUTH DUBLIN UNION.

SCALE of DIETARY for HOSPITAL and INFIRM PATIENTS.

DIETARY.		BREAKFAST.						DINNER.					SUPPER.			
		Bread.	Milk.	Tea.	Eggs.	Tea.	Sugar.	Bread.	Milk.	Chops.	Beef Tea.	Bread.	Rice.	Milk.	Flummery.	White Bread.
	No.	oz.	pts.	pts.		oz.	oz.	oz.	pts.	oz.	oz.	oz.	oz.	pts.	pts.	oz.
1. Plain Diets	2	8	–	1	–	–	–	8	½	–	–	–	–	½	–	4
Ditto	3	8	–	1	–	–	–	8	⅔	–	–	–	–	–	–	–
Ditto	4	6	1	–	–	–	–	4	–	–	12	–	–	½	–	4
Ditto	5	4	1	–	–	–	–	–	2	–	–	–	–	–	1	–
Ditto, boys from 12 to 15	A 6	8	½	–	–	–	–	8	⅓	–	–	–	–	⅓	–	4
Ditto, boys from 9 to 12	B 6	8	½	–	–	–	–	4	½	–	–	–	2	½	–	–
Ditto, children from 5 to 9	7	6	½	–	–	–	–	4	½	–	–	–	2	½	–	–
Ditto, children from 2 to 5	8	4	½	–	–	–	–	4	⅓	–	–	–	2	½	–	–
2. Beef Tea Diets	2	8	–	1	–	–	–	8	½	–	12	–	–	½	–	4
Ditto	3	8	–	1	–	–	–	8	½	–	12	–	–	–	–	–
Ditto	4	6	1	–	–	–	–	4	–	–	12	–	–	½	–	4
Ditto	5	4	1	–	–	–	–	–	2	–	12	–	–	–	1	–
Ditto, boys from 12 to 15	A 6	8	½	–	–	–	–	8	½	–	12	–	–	½	–	4
Ditto, boys from 9 to 12	B 6	8	½	–	–	–	–	4	½	–	12	–	2	½	–	–
Ditto, children from 5 to 9	7	6	½	–	–	–	–	4	½	–	12	–	2	½	–	–
Ditto, children from 2 to 5	8	4	½	–	–	–	–	4	⅓	–	12	–	2	½	–	–
3. Beef Tea and Milk	2	8	–	1	–	–	–	8	½	–	12	–	–	1½	–	4
Ditto	3	8	–	1	–	–	–	8	½	–	12	–	–	1	–	–
Ditto	4	6	1	–	–	–	–	4	–	–	12	–	–	1½	–	4
Ditto	5	4	1	–	–	–	–	–	2	–	12	–	–	1⅓	1	–
Ditto, boys from 12 to 15	A 6	8	½	–	–	–	–	8	½	–	12	–	–	1½	–	4
Ditto, boys from 9 to 12	B 6	8	½	–	–	–	–	4	½	–	12	–	2	1½	–	–
Ditto, children from 5 to 9	7	6	½	–	–	–	–	4	½	–	12	–	2	1½	–	–
Ditto, children from 2 to 5	8	4	½	–	–	–	–	4	⅓	–	12	–	2	1½	–	–
4. Chop Diet	2	8	–	1	–	–	–	8	½	5⅓	–	–	–	½	–	4
Ditto	3	8	–	1	–	–	–	8	½	5⅓	–	–	–	–	–	–
Ditto	4	6	1	–	–	–	–	4	–	5⅓	12	–	–	½	–	4
Ditto	5	4	1	–	–	–	–	–	2	5⅓	–	–	–	–	1	–
Ditto, boys from 12 to 15	A 6	8	½	–	–	–	–	8	½	5⅓	–	–	–	½	–	4
Ditto, boys from 9 to 12	B 6	8	½	–	–	–	–	4	½	5⅓	–	–	2	½	–	–
Ditto, children from 5 to 9	7	6	½	–	–	–	–	4	½	5⅓	–	–	2	½	–	–
Ditto, children from 2 to 5	8	4	½	–	–	–	–	4	½	5⅓	–	–	2	½	–	–
5. Chop and Milk	2	8	–	1	–	–	–	8	½	5⅓	–	–	–	1½	–	4
Ditto	3	8	–	1	–	–	–	8	½	5⅓	–	–	–	1	–	–
Ditto	4	6	1	–	–	–	–	4	–	5⅓	12	–	–	1½	–	4
Ditto	5	4	1	–	–	–	–	–	2	5⅓	–	–	–	1	1	–
Ditto, boys from 12 to 15	A 6	8	½	–	–	–	–	8	½	5⅓	–	–	–	1⅓	–	4
Ditto, boys from 9 to 12	B 6	8	½	–	–	–	–	4	½	5⅓	–	–	2	1⅓	–	–
Ditto, children from 5 to 9	7	6	½	–	–	–	–	4	½	5⅓	–	–	2	1½	–	–
Ditto. children from 2 to 5	8	4	½	–	–	–	–	4	½	5⅓	–	–	2	1½	–	–
6. B. B. Diet	2	8	–	1	–	–	–	8	½	5⅓	–	–	–	½	–	4
Ditto	3	8	–	1	–	–	–	8	½	5⅓	–	–	–	–	–	–
Ditto	4	6	1	–	–	–	–	4	–	5⅓	12	–	–	½	–	4
Ditto	5	4	1	–	–	–	–	–	2	5⅓	–	–	–	–	1	–
Ditto, boys from 12 to 15	A 6	8	½	–	–	–	–	8	½	5⅓	–	–	–	½	–	4
Ditto, boys from 9 to 12	B 6	8	½	–	–	–	–	4	½	5⅓	–	–	2	½	–	–
Ditto, children from 5 to 9	7	6	½	–	–	–	–	4	½	5⅓	–	–	2	½	–	–
Ditto, children from 2 to 5	8	4	½	–	–	–	–	4	½	5⅓	–	–	2	½	–	–
7. B. B. M. Diets	2	8	–	1	–	–	–	8	½	5⅓	–	–	–	1½	–	4
Ditto	3	8	–	1	–	–	–	8	½	5⅓	–	–	–	1	–	–
Ditto	4	6	1	–	–	–	–	4	–	5⅓	12	–	–	1½	–	4
Ditto	5	4	1	–	–	–	–	–	2	5⅓	–	–	–	1	1	–
Ditto, boys from 12 to 15	A 6	8	½	–	–	–	–	8	½	5⅓	–	–	–	1½	–	4
Ditto, boys from 9 to 12	B 6	8	½	–	–	–	–	4	½	5⅓	–	–	2	1½	–	–
Ditto, children from 5 to 9	7	6	½	–	–	–	–	4	½	5⅓	–	–	2	1½	–	–
Ditto, children from 2 to 5	8	4	½	–	–	–	–	4	½	5⅓	–	–	2	1½	–	–
8. Egg Diets	2	8	–	1	1	–	–	8	½	–	–	–	–	½	–	4
Ditto	3	8	–	1	1	–	–	8	½	–	–	–	–	–	–	–
Ditto	4	6	1	–	1	–	–	4	–	–	12	–	–	½	–	4
Ditto	5	4	1	–	1	–	–	–	2	–	–	–	–	–	1	–
Ditto, boys from 12 to 15	A 6	8	½	–	1	–	–	8	½	–	–	–	–	½	–	4
Ditto, boys from 9 to 12	B 6	8	½	–	1	–	–	4	½	–	–	–	2	½	–	–
Ditto, children from 5 to 9	7	6	½	–	1	–	–	4	½	–	–	–	2	½	–	–
Ditto, children from 2 to 5	8	4	½	–	1	–	–	4	½	–	–	–	2	½	–	–
9. Egg and Milk	2	8	–	1	1	–	–	8	½	–	–	–	–	1½	–	4
Ditto	3	8	–	1	1	–	–	8	½	–	–	–	–	1	–	–
Ditto	4	6	1	–	1	–	–	4	–	–	12	–	–	1½	–	4
Ditto	5	4	1	–	1	–	–	–	2	–	–	–	–	1	1	–
Ditto, boys from 12 to 15	A 6	8	½	–	1	–	–	4	½	–	–	–	–	1½	–	4
Ditto, boys from 9 to 12	B 6	8	½	–	1	–	–	8	½	–	–	–	2	1½	–	–
Ditto, children from 5 to 9	7	6	½	–	1	–	–	4	½	–	–	–	2	1½	–	–
Ditto, children from 2 to 5	8	4	½	–	1	–	–	4	½	–	–	–	2	1½	–	–
10. Milk Diets	2	8	–	1	–	–	–	8	½	–	–	–	–	1½	–	4
Ditto	3	8	–	1	–	–	–	8	½	–	–	–	–	1	–	–
Ditto	4	6	1	–	–	–	–	4	–	–	12	–	–	1½	–	4
Ditto	5	4	1	–	–	–	–	–	2	–	–	–	–	1	1	–
Ditto, boys from 12 to 15	A 6	8	½	–	–	–	–	8	½	–	–	–	–	1½	–	4
Ditto, boys from 9 to 12	B 6	8	½	–	–	–	–	4	½	–	–	–	2	1½	–	–
Ditto, children from 5 to 9	7	6	½	–	–	–	–	4	½	–	–	–	2	1½	–	–
Ditto, children from 2 to 5	8	4	½	–	–	–	–	4	½	–	–	–	2	1½	–	–
11. Nurses' Diets, female	2	8	–	1	–	¼	1	8	½	–	–	–	–	½	–	4
Ditto – male	2	8	–	1	–	–	–	8	½	–	–	–	–	1	–	4

The medical officers may, in all cases (of sick and infirm paupers) that they deem necessary, substitute tea for breakfast in lieu of one pint of milk.
One ounce of tea and six ounces of sugar, with one pint of milk, for eight persons.
The only departure from the above scale is that Diet No. 2, in the nursery, get milk instead of tea.

DUNFANAGHY UNION.

Dietary Scale for Healthy Inmates of Workhouse, on 29th March 1864.

Description of Class.	Breakfast.	Dinner.		Supper.
		Three Days of Week.	Four Days of Week.	
1. Ablebodied working males.	7 oz. meal, and ⅓ quart buttermilk.	10 oz. bread, and 1 pint soup.	3½ lbs. potatoes, and ⅓ quart buttermilk.	6 oz. meal, and ⅓ quart buttermilk.
2. Ablebodied working females.	7 oz. meal, and ⅓ quart buttermilk.	10 oz. bread, and 1 pint soup.	3½ lbs. potatoes, and ⅓ quart buttermilk.	6 oz. meal, and ⅓ quart buttermilk.
3. Aged and infirm above 15, not working.	8 oz. bread, and 1 pint tea.	8 oz. bread, and 1 pint soup.	3 lbs. potatoes, and ⅓ quart buttermilk.	6 oz. meal, and ⅓ quart buttermilk.
4. Boys and girls above 9, and under 15.	6 oz. meal, and ⅓ quart buttermilk.	8 oz. bread, and 1 pint soup.	2½ lbs. potatoes, and ⅓ quart buttermilk.	6 oz. meal, and ⅓ quart buttermilk.
5. Children above 5, and under 9.	4 oz. meal, and ⅓ quart buttermilk.	6 oz. bread, and 1 pint soup.	1¾ lb. potatoes, and ⅓ quart buttermilk.	4 oz. meal, and ⅓ quart buttermilk.
6. Children above 2, and under 5.	4 oz. meal, and ¼ quart sweet milk.	6 oz. bread, and 1 pint soup.	1¾ lb. potatoes, and ¼ quart sweet milk.	3 oz. meal, and ¼ quart sweet milk.
7. Infants under 2 years	4 oz. meal, 4 oz. bread, and 1 pint of sweet milk daily.			

Note.—The meal is to consist of ⅓ oatmeal and ⅔ Indian. Meat-soup is to be prepared with onions, pepper, and vegetables, in the proportion of 2 oz. of meat per head.

Dietary Scale for Sick Inmates of Workhouse, on 29th March 1864.

Diets.	Description of Class.	Breakfast.	Dinner.		Supper.
			Three Days of Week.	Four Days of Week.	
1. Full diet -	Adults -	7 oz. meal, and ½ pint sweet milk.	10 oz. bread, and 1 pint soup.	3 lbs. potatoes, and ⅓ quart buttermilk.	6 oz. meal, and ½ pint sweet milk.
	Children -	5 oz. meal, and ½ pint sweet milk.	6 oz. bread, and 1 pint soup.	2½ lbs. potatoes, and ⅓ quart buttermilk.	4 oz. meal, and ½ pint sweet milk.
2. Low diet -	Adults -	5 oz. meal, and ½ pint sweet milk.	½ lb. bread, and 1 pint soup.	3 lbs. potatoes, and ½ pint sweet milk.	5 oz. meal, and ½ pint sweet milk.
	Children -	4 oz. meal, and ½ pint sweet milk.	5 oz. bread, and 1 pint soup.	2½ lbs. potatoes, and ½ pint sweet milk.	4 oz. meal, and ½ pint sweet milk.
3. Bread diet	Adults -	½ lb. bread, and ½ pint sweet milk.	½ lb. bread, and 1 pint soup.	½ lb. bread, and ½ pint sweet milk.	½ lb. bread, and ½ pint sweet milk.
	Children -	¼ lb. bread, and ½ pint sweet milk.	6 oz. bread, and 1 pint soup.	¼ lb. bread, and ½ pint sweet milk.	¼ lb. bread, and ½ pint sweet milk.
4. Tea diet -	Adults -	½ lb. bread, ⅛ oz. tea, ¾ oz. sugar, and ½ pint sweet milk.	½ lb. bread, and 1 pint soup.	3 lbs. potatoes, and ½ pint sweet milk.	½ lb. bread, ⅛ oz. tea, ¾ oz. sugar, and ½ pint sweet milk.
	Children -	¼ lb. bread, ⅛ oz. tea, ¾ oz. sugar, and ½ pint sweet milk.	6 oz. bread, and 1 pint soup.	2½ lbs. potatoes, and ½ pint sweet milk.	¼ lb. bread, ⅛ oz. tea, ¾ oz. sugar, and ½ pint sweet milk.
5. - - -	Infants under 2 years of age.	The dietary shall be such as the medical officer shall specially prescribe in each case.			

Note.—The soup is to be prepared with oatmeal, onions, pepper, and vegetables, in the proportion of 4 oz. of meat per head. The meal is to consist of ⅓ oatmeal and ⅔ Indian.

P. Cole, Clerk of Union.

GOREY UNION.

Dietary of the several Classes of Paupers in the Workhouse.

Healthy Inmates.

Breakfast.

Class 1.—8 oz. of meal, and 1 pint of buttermilk.
„ 2.—7 oz. of meal, and 1 pint of buttermilk.
„ 3.—1¼ lb. white bread, and 1½ pint new milk.
„ 4.—7 oz. of meal, and ½ pint of new milk.
„ 5.—6 oz. of meal, and ½ pint of new milk.
„ 6.—6 oz. white bread, and ½ pint sweet milk.
„ 7.—4 oz. white bread, and ½ pint new milk.

Of the quantity of meal allowed each Class, half shall be Indian meal and half oatmeal.

Dinner.

Class 1.—14 oz. white bread, and 2 pints soup.
„ 2.—12 oz. white bread, and 1½ pint soup.
„ 4.— 8 oz. of white bread, and 1 pint soup.
„ 5.— 8 oz. of white bread, and 1 pint soup.
„ 6.— 6 oz. of white bread, and ½ pint new milk.
„ 7.— 4 oz. of white bread, and ½ pint new milk.

The soup shall be made in the proportion of 12 oz. of oatmeal to one gallon of water, well seasoned with onions, pepper, and salt, and thickened at all convenient seasons with turnips, parsnips, and carrots, or such other vegetables as the medical officer shall approve; and also three ox heads to every 100 inmates, on Sundays and Thursdays.

Supper.

Class 4.—6 oz. white bread, and ½ pint buttermilk.
„ 5.—4 oz. white bread, and ½ pint buttermilk.
„ 6.—4 oz. white bread, and ½ pint new milk.
„ 7.—4 oz. white bread, and ½ pint new milk.

In healthy inmates:
Class 1 represents ablebodied men.
Class 2, ablebodied women.
Class 3, infirm men and women.
Class 4, children from 9 to 15 years.
Class 5, children from 5 to 9 years.
Class 6, children from 2 to 5 years.
Class 7, infants under 2 years.

Sick Inmates.

Infirmary.

Class 1.—1½ lb. of white bread, and 1½ pint new milk.
„ 2.—1 lb. white bread, and 1 pint new milk.
„ 3.—¾ lb. white bread, and 1½ pint new milk.

In sick inmates:
Class 1 represents adults.
Class 2, children from 2 to 15 years of age.
Class 3, infants under 2 years of age.

Fever Hospital.

Low Diet.

½ lb. of white bread.
3 pints of sweet milk.
1 pint of buttermilk.

Middle Diet.

1 lb. of white bread.
3 pints of sweet milk.
1 pint of buttermilk.

Full Diet.

2 lbs. of white bread.
1½ pint of new milk.
1 pint of buttermilk daily, and 2 lbs. beef weekly.

Sick diets are exclusive of extras, which consist of meat, tea, sugar, wine, whisky, &c., as ordered by the medical officer.

Officers' Weekly Rations.

	Bread.	Milk.	Meat.	Tea.	Sugar.
	lbs.	*pts.*	*lbs.*	*oz.*	*lbs.*
Master	12	3½	5	4	1
Matron	12	3½	4	4	1
Schoolmaster	12	3½	4	4	1
Schoolmistress	12	3½	4	4	1
Infirmary Nurse	12	3½	4	4	1
Porter	12	3½	4	4	1
Hospital nurse	12	3½	4	4	1
Assistant ditto	12	3½	4	4	1
	96	28	33	32	8

Coal and Candles.—Each officer is allowed 8 stones of coals weekly, from 1st May to 1st September, and 14 stones weekly for the remaining eight months of the year.

The six workhouse officers are allowed 3 lbs. of mould candles weekly, from 25th March to 29th September, in each year, and 5 lbs. weekly for the remaining six months.

Board Room, March 1864.

James Floyd,
Clerk of the Union.

WESTPORT UNION.

Dietary in Westport Union Workhouse.

Diet of Healthy Inmates.

Number of Class.	CLASSES.	BREAKFAST. Indian Meal.	BREAKFAST. New Milk.	BREAKFAST. Second Flour Bread.	DINNER. Second Flour Bread.	DINNER. Soup.	DINNER. New Milk.	SUPPER. Second Flour Bread.	SUPPER. New Milk.	REMARKS.
		oz.	*pts.*	*oz.*	*oz.*	*pts.*	*pts.*	*oz.*	*pts.*	
1	Ablebodied working males	8	½	–	14	2	–	–	–	1 pint of soup contains 1 oz. oatmeal, and sufficient pepper and salt, with cabbages, leeks, turnips, or onions, as had off the workhouse grounds.
2	Ablebodied working females	7	½	–	12	1½	–	–	–	
3	Aged and infirm men	8	½	–	14	2	–	–	–	
	Aged and infirm women	6	½	–	10	–	1	–	–	
4	Children from 9 to 15 years	5	½	–	8	1	–	4	½	
5	Children from 5 to 9 years	4	½	–	6	1	–	4	½	
6	Children from 2 to 5 years	3	½	–	5	¾	–	4	½	
7	Infants under 2 years	–	1	12	Daily	–	–	–	–	
8	Women nursing infants	7	½	–	12	1½	–	–	1	

Diet of the Sick Inmates.

Number of Diet.	Number of Class.	CLASSES.	BREAKFAST. Second Flour Bread.	BREAKFAST. New Milk.	BREAKFAST. Indian Meal.	BREAKFAST. Tea.	DINNER. Second Flour Bread.	DINNER. New Milk.	DINNER. Soup.	DINNER. Meat.	SUPPER. Second Flour Bread.	SUPPER. New Milk.	REMARKS.
			oz.	*pts.*	*oz.*	*pts.*	*oz.*	*pts.*	*pts.*	*oz.*	*oz.*	*pts.*	
1	1	Adults over 15 years	4	3	daily.								1 pint of tea contains ⅛ oz. of tea and ½ oz. of sugar, and 1-16th pint of milk.
	2	Children from 9 to 15	3	2									
	3	Children from 5 to 9	3	2									
	4	Children from 2 to 5	2	½									
2	1	Adults over 15 years	6	1	–	–	8	1	–	–	4	1	The soup for the sick contains the meat allowed them in addition to the ingredients in the soup of the healthy inmates, except the soup in Diet No 3, which is the same as that of the healthy inmates.
	2	Children from 9 to 15	5	¾	–	–	6	¾	–	–	3	½	
	3	Children from 5 to 9	4	½	–	–	5	¾	–	–	3	½	
	4	Children from 2 to 5	3	½	–	–	4	½	–	–	2	½	
3	1	Adults over 15 years	–	½	6	–	6	–	1	–	4	½	
	2	Children from 9 to 15	–	½	5	–	5	–	½	–	3	½	
	3	Children from 5 to 9	–	½	4	–	4	–	½	–	3	½	
	4	Children from 2 to 5	–	¼	3	–	3	–	½	–	2	¼	
4	1	Adults over 15 years	4	–	–	1	8	1	–	–	4	1	In addition to these diets, the medical officer allows extra bread, meat, milk, tea, and other provisions and wine to special cases, the cost of which extra allowances amounts to 5¼ *d.* per week on the average number in hospital.
	2	Children from 9 to 15	3	–	–	¾	6	¾	–	–	3	½	
	3	Children from 5 to 9	3	–	–	¾	5	¾	–	–	3	½	
	4	Children from 2 to 5	2	–	–	½	4	½	–	–	2	½	
5	1	Adults over 15 years	6	–	–	1	8	–	1	4	4	1	
	2	Children from 9 to 15	5	–	–	¾	6	–	¾	3	3	½	
	3	Children from 5 to 9	4	–	–	¾	5	–	¾	3	3	½	
	4	Children from 2 to 5	3	–	–	½	4	–	½	2	2	½	
6	1	Adults over 15 years	6	–	–	1	6	–	1	6	4	1	
	2	Children from 9 to 15	5	–	–	¾	5	–	¾	5	3	½	
	3	Children from 5 to 9	4	–	–	¾	4	–	¾	4	3	½	
	4	Children from 2 to 5	3	–	–	½	3	–	½	3	2	½	

31 March 1864.

John Egan, Clerk of Union.

YOUGHAL UNION.

Dietary Scale for Healthy Inmates.

Number of Classes.	Breakfast.	Dinner.	Supper.
1. Males, 15 years and upwards.	8 oz. Indian meal, and 1 pint boiling milk.	1 lb. wholemeal bread, and 1 quart soup.	
2. Women, 15 years and upwards.	7 oz. Indian meal, and 1 pint boiling milk.	14 oz. wholemeal bread, and ¾ quart soup.	
3. Infirm - -	¾ lb. white bread, and 1 pint tea.	¾ lb. white bread, and 1 pint boiling milk.	
4. 15 to 9 years -	6 oz. Indian meal, and ½ pint new milk.	10 oz. white bread, and 1½ pint soup.	4 oz. white bread, and ½ pint new milk.
5. 9 to 5 years -	4 oz. Indian meal, and ½ pint new milk.	8 oz. white bread, and 1 pint soup.	4 oz. white bread, and ½ pint new milk.
6. 5 to 2 years -	½ lb. white bread, and ½ pint new milk.	¼ lb. white bread, and ½ pint new milk.	¼ lb. white bread, and ½ pint new milk.
7. Under 2 years:			
Weaned - -	¼ lb. white bread, and ½ pint new milk.	¼ lb. white bread, and ½ pint new milk.	¼ lb. white bread, and ½ pint new milk.
Not weaned -	5 oz. white bread, and ½ pint new milk.	4 oz. white bread, and ½ pint new milk.	

The soup is made thus: ½ lb. oatmeal to a gallon of water, seasoned with pepper and salt, and thickened with vegetables.

20 lbs. necks or shanks is put on soup, Sundays, Tuesdays, and Thursdays, when Class 3 get, each, ¾ quart soup in lieu of ½ quart of boiling milk for dinner. Classes 4 and 5 get, each, 1 pint of boiling milk, in lieu of soup, for dinner on Mondays and Fridays.

DIETARY Scale for Sick Inmates.

Diets.	Breakfast.	Dinner.	Supper.
No. 1 - - -	4 oz. white bread, and 1 pint boiling milk.	1 pint boiling milk - -	1 pint boiling milk.
No. 2 - - -	4 oz. white bread, and 1 pint boiling milk.	4 oz. white bread, 1 pint boiling milk, and 2 oz. rice.	4 oz. white bread, and 1 pint boiling milk.
No. 4 - - -	4 oz. white bread, and 1 pint tea.	8 oz. white bread, and 1 pint soup.	4 oz. white bread, and 1 pint boiling milk.
No. 5 - - -	6 oz. white bread, and 1 pint tea.	8 oz. white bread, 4 oz. meat, and 1 pint soup.	4 oz. white bread, and 1 pint boiling milk.

For infant and hall diet, *see* scale for healthy inmates.

Tea is made with 1 oz. tea, 6 oz. sugar, and 1 pint new milk to a gallon of water. Bread is withheld from No. 1 Diet in Fever Hospital.

Assistant nurses get each, daily, 2 lbs. bread and 1 quart tea.

29 March 1864.

Patk. Kennedy,
Clerk of Union.

Poor Law Commission Office, Dublin, 13 April 1864.

B. Banks,
Chief Clerk.

SCOTLAND.

RETURN of DIETARIES in use in POORHOUSES in *Scotland.*

I.—The following DIETARY, framed and issued by the Board of Supervision for the Relief of the Poor in Scotland, is in use in 39 Poorhouses, viz.:—

Athole and Breadalbane Combination.
Campbeltown.
Cunninghame Combination.
Dalkeith Combination.
Dumfries.
Dundee.
Dysart Combination.
Edinburgh.
Falkirk.
Forfar.
Galashiels Combination.
Greenock.
Hawick Combination.
Inveresk Combination.
Jedburgh Combination.
Kelso Combination.
Kirkcaldy Combination.
Kirkcudbright Combination.
Kirkpatrick-Fleming Combination.
Kyle Combination.
Latheron.
Leith, North.
Leith, South.
Liff and Benvie.
Linlithgow Combination.
Lockgoilhead Combination.
Lorn Combination.
Maybole Combination.
Monkland, New.
Monkland, Old.
Nairn Combination.
Peebles Combination.
Perth.
Rhins of Galloway Combination.
Skye Combination.
St. Cuthberts.
Stirling.
Upper Nithsdale Combination.
Upper Strathearn Combination.

DIETARY.

1. No article of diet which is not of good quality, and in a wholesome state, shall be issued, prepared for, or given to any inmate.

2. The inmates, not under medical treatment, shall be divided, for the purposes of diet, into seven classes, viz.:—

Class A. Aged persons of either sex, who are healthy, but who are not working.
„ B. Adults, of either sex, who are healthy, but not working, and who are not aged persons; and children, of either sex, above eight, and not above fifteen years of age.
„ C. Adult persons, of either sex, who are working.
„ D. Infirm persons, of either sex.
„ E. Children above five, and not above eight years of age.
„ F. Children above two, and not above five years of age
„ G. Infants not above two years of age.

3. To each of these classes, except Class G, three meals a-day shall be allowed, which shall consist of—

For Class A.—(First Rate.)

Breakfast - Meal, 3 oz., and milk, ½ pint imperial.
Dinner - Bread, 6 oz., and broth, 1½ pint imperial.
Supper - Meal, 3 oz., and milk, ½ pint imperial.

For Class B.—(Second Rate.)

Breakfast - Meal, 4 oz., and milk, ¾ pint imperial.
Dinner - Bread, 8 oz., and broth, 1½ pint imperial.
Supper - Meal, 4 oz., and milk, ¾ pint imperial.

For Class C.—(Third Rate.)

Breakfast - Meal, 4 oz., and milk, ¾ pint imperial.
Dinner - Bread, 8 oz.; broth, 1½ pint imperial, and boiled meat, 4 oz.
Supper - Meal, 4 oz., and milk, ¾ pint imperial.

For

For Class D.—(Fourth Rate.)

Breakfast - Meal, 4 oz., and skimmed milk, ¾ pint imperial.
Dinner - Bread, 6 oz.; rice-soup, 1½ pint imperial.
Supper - Bread, 6 oz., and tea, ½ pint imperial.

For Class E.—(Fifth Rate.)

Breakfast - Meal, 4 oz., and milk, ¾ pint imperial.
Dinner - Bread, 6 oz., and broth, 1 pint imperial.
Supper - Meal, 3 oz., and milk, ½ pint imperial.

For Class F.—(Sixth Rate.)

Breakfast - Meal, 3½ oz., and new milk, ½ pint imperial.
Dinner - Bread, 5 oz., and broth, ¾ pint imperial.
Supper - Meal, 3 oz., and new milk, ½ pint imperial.

For Class G.—(Seventh Rate.)

Not less than 8 oz. of white leavened bread, or 7 oz. of meal, and 1 pint imperial of new milk, daily; to be prepared in such manner, and given at such times, as the Medical Officer shall recommend.

4. The meal may be either oatmeal or Indian meal, or a mixture of these two kinds.

5. The milk may be buttermilk, where new milk or skimmed milk is not specified.

6. The bread, in the first six rates, may be of such sort as is generally used by the labouring population in the parish or parishes to which the poor-house belongs.

7. The broth shall be made with 2 oz. of meat exclusive of bone, 2 oz. of barley, ½ oz. of pease, 1½ oz. of carrots, turnips, or other vegetables approved by the Medical Officer, and a due quantity of salt, for each ration of 1½ pint imperial; and for other quantities in the like proportions.

8. The rice-soup for Class D. (Fourth Rate) shall be so made, that for each ration for an infirm inmate there shall be 4 oz. of meat (which shall be left in the soup or not, as the Medical Officer shall direct, in each case); rice, 1½ oz.; vegetables, 2 oz.; salt and pepper, the due quantity.

9. The tea for Class D. (Fourth Rate) shall be made with—sugar, ½ oz.; new milk, 1 oz.; and tea, ⅛ oz. for each half-pint imperial.

10. In the *First*, *Second* and *Third* Rates, there may be substituted, not more than three times a week, for the broth at dinner, 1½ imperial pint of *pea-soup*, made with 2 oz. of whole or split peas, 1½ oz. of pease flour, 1 oz. of vegetables, and a due proportion of salt and pepper.

11. In the *First*, *Second* and *Third* Rates, there may be substituted, not more than once a week, for the broth at dinner, 3 oz. of skimmed-milk cheese; and for the broth and meat together, 4½ oz.

12. In the *First* and *Second* Rates, there may be substituted, not more than twice a week, for the broth at dinner, 8 oz. of *white fish;* and in the *Third* Rate, 12 oz. of *white fish*, for the broth and meat together.

13. In the *First* Rate, there may be substituted, not more than twice a week, for the bread and broth at dinner, 1½ lbs. of boiled potatoes, with ¾ of a pint imperial of skimmed milk; and in the *Second* and *Third* Rates, 2 lbs. of boiled potatoes, with ¾ of an imperial pint of skimmed milk; and in the *Third* Rate, for the bread, broth and meat together, 3 lbs. of boiled potatoes, with 1 imperial pint of skimmed milk.

14. The House-Committee may, under the written advice of the Medical Officer or Medical Officers, and by an order entered in the minutes of their proceedings, direct the use of other articles, in other proportions than the above, whenever the scarcity of any article, the season of the year, or any circumstance affecting the sanitary condition of the inmates, shall be deemed to justify such changes; but, in any such change, there shall be no diminution of the amount of nutriment, or of the proportion of nitrogenous or azotised nutriment required by these rules, unless with the previous consent of the Board of Supervision.

15. The diet for any inmate who is under medical treatment shall be such as the Medical Officer shall prescribe for him, and shall enter in a book, to be kept for that purpose, and to be called the "Medical Officer's Sick-Diet Book," which shall be submitted to the House Committee at every ordinary meeting.

II.—The above DIETARY, with the following modifications, is also in use in the poorhouses of—

Abbey.	Canongate.	Govan.
Aberdeen.	Dumfermline.	Old Machar.
Barony.	Glasgow.	Paisley.

ABBEY POORHOUSE.

Class A.—Extras	-	All in this Class get 6 oz. of bread daily, and 1 oz. tea, 4 oz. of sugar, and 4 oz. of butter weekly.
Class B.—Breakfast	-	4 oz. of oatmeal, and ½ pint imperial of buttermilk.
Supper	-	ditto - - - ditto.
Extras	-	Those of this Class who may be working in kitchen, chapel, &c., get 4 oz. bread extra daily, and 1 oz. tea, 4 oz. sugar, and 4 oz. butter weekly.
Class C.—Dinner	-	8 oz. bread, and 1½ pint imperial of broth, and 2 oz. beef.
Extras	-	All in this Class get 4 oz. bread extra daily, and 1 oz. tea, 4 oz. sugar, and 4 oz. butter weekly.
Class D.—Dinner	-	6 oz. bread, 1½ pint imperial of broth, and 2 oz. of beef.
Supper	-	6 oz. bread, ⅛ oz. tea, ½ oz. sugar, and ½ oz. butter.
Class E.—Dinner	-	6 oz. bread, 1 pint imperial of broth, and 1½ oz. beef.

P.S.—Pea-soup substituted for broth twice weekly.

ABERDEEN POORHOUSE.

Daily Dietary of the House for one week.

DAYS.	BREAKFAST.		DINNER.	SUPPER.	
	Infirm and Sick.	Healthy.		Infirm and Sick.	Healthy.
Sunday - - -	Tea -	Pottage and milk.	Potato soup - -	Tea -	Pottage and milk.
Monday - - -	„ -	„	Pea soup - -	„ -	„
Tuesday - - -	„ -	„	Broth and beef -	„ -	„
Wednesday - -	„ -	„	Pea soup - -	„ -	„
Thursday - - -	„ -	„	Broth and beef -	„ -	„
Friday - - -	„ -	„	Rice and milk - -	„ -	„
Saturday - - -	„ -	„	Broth and beef -	„ -	„

The quantities in the Dietary framed by the Board of Supervision are pretty closely adhered to. Oatmeal cake is given with the potato soup to dinner on Sunday.

BARONY POORHOUSE.

Sick Diet Table.

No. 1.—Breakfast	-	Meal, 4 oz., made into porridge; ½ pint skimmed milk.
Dinner	-	Broth, 1½ pint; bread, 6 oz.
Supper	-	Tea, ½ pint; bread, 6 oz.
No. 2.—Breakfast	-	Same as above.
Dinner	-	Rice, 2 oz.; sweet milk, ¾ pint; white bread, 6 oz.
Supper	-	Same as above.
No. 3.—Breakfast	-	Meal, 4 oz., made into porridge; skimmed milk, ¾ pint.
Dinner	-	Rice soup, 1½ pint; white bread, 6 oz.
Supper	-	Same as above.

No. 4.—

No. 4.—Breakfast - Tea, ½ pint; white bread, 6 oz.
Dinner - Rice soup, 1½ pint; white bread, 4 oz.
Supper - Same as breakfast.

No. 5.—Breakfast - White bread, 6 oz.; sweet milk, ½ pint.
Dinner - Rice, 2 oz.; sweet milk, ¾ pint.
Supper - Same as breakfast.

No. 6.—Breakfast - White bread, 4 oz.; tea, ½ pint.
Dinner - New milk, 1 pint; white bread, 4 oz.
Supper - Same as breakfast.

No. 7.—Breakfast - Meal, 4 oz., made into porridge; buttermilk, ¾ pint.
Dinner - Broth, 1½ pint; brown bread, 8 oz.
Supper - Tea, ½ pint; brown bread, 6 oz.

No. 8.—Dinner - White bread, 8 oz.; sweet milk, 1 pint.

When the medical officer recommends that any of the infirm inmates shall have the regulated ration of rice soup with the meat left in it, the rations of soup for such inmates shall be made with not less than four ounces of beef exclusive of bone for each ration, and that the quantity of meat assigned to the ration shall be left in it when served to such inmates.

When the rice soup for any other infirm inmates is made from oxheads in the proportion of four ounces, including bone, to each ration, the whole of the meat shall be left in the soup when served to those inmates.

Canongate Poorhouse.

Class B.—Breakfast - Meal, 4 oz.; and butter-milk, ¾ pint imperial.
Dinner - Bread, 8 oz; and broth, 1½ pint four days in the week. Sheephead broth, 1½ pint one day in the week to each inmate. Pea soup, made with 3½ oz. of split peas to each, 1½ pint imperial once a week. Potato soup, made with 1½ lb. to each, one day in the week, and 8 oz. of bread daily to dinner.
Supper - Meal, 4 oz., and butter-milk, ¾ pint imperial.

Class C.—Breakfast - Meal, 4 oz.; butter-milk, ¾ pint imperial.
Dinner - Bread, 8 oz., and broth, 1½ pint; and 4 oz. of boiled meat four days in the week. Sheephead broth, 1½ pint one day inthe week to each. Pea soup, made with 3½ oz. of split peas, 1½ pint to each one day in the week. Potato soup, 1½ lb. to each inmate one day in the week.
Supper - Meal, 4 oz., and butter-milk, ¾ pint, all imperial measures.

Class D.—Breakfast - Meal, 4 oz., and new milk, ½ pint imperial.
Dinner - Bread, 6 oz., and rice soup, 1½ pint, with boiled meat, 4 oz., daily.
Supper - Bread, 6 oz., and tea, ½ pint imperial to each daily.

Class E.—Breakfast - Meal, 4 oz., and milk, ¾ pint imperial to each.
Dinner - Bread, 6 oz., and broth, 1 pint to each, four days in the week. Sheephead broth one day in the week. Pea soup one day in the week, and potato soup one day in the week; one imperial pint given to each, with 6 oz. of bread.
Supper - Meal, 3 oz., and milk, ½ pint imperial.

Class F.—Breakfast - Meal, 3½ oz., and new milk, ½ pint imperial.
Dinner - Bread, 6 oz., and broth, ¾ pint, four days in the week; sheephead broth one day, pea soup one day, and potato soup one day in the week.
Supper - Meal, 3 oz., and new milk, ½ pint imperial.

Class G.—Eight oz. of white leavened bread, or 7 oz. of oatmeal and 1 pint imperial of new milk, daily.

P. S.—The oatmeal in all these classes is made into porridge.

Dunfermline Poorhouse.

Four oz. of meal allowed to all classes of inmates.

Glasgow Poorhouse.

Class A.—To be made the same as Class B.

Class D.—Instead of being allowed butter twice a week, to be allowed 4 oz. of butter weekly for tea.

Classes A. and B.—If it be desirable that any of these classes should have tea instead of porridge in the morning or evening, or both morning and evening, a list of such persons to be submitted to the House Committee, and, if approved, to be signed by the Chairman of the Committee. Names to be added to or taken from the list from time to time, as the House Committee shall direct. No list to be valid without the Chairman's signature.

Male nurses to be dieted as Class C.

Female nurses to be dieted as Classes A. and B., with the addition of 4 oz. of butcher meat four times a week, and 1 oz. of dry tea, 4 oz. of sugar, and 4 oz. of butter per week. If any are to have tea in the afternoon, a list must be made out similar to Classes A. and B. No assistant nurses to be allowed, except in the sick wards.

Washers to have C. diet, with the addition of tea once a day.

Scrubbers and cleaners to have B. diet, with 4 oz. of butcher meat on Mondays and Thursdays.

In all classes, the bread to be the ordinary bread of the house, except when ordered differently by the Medical Officer, the House Committee, or the Board of Supervision.

A list of Class D. to be made up and submitted to the House Committee, similar to the tea list.

Govan Poorhouse.

Class G.—In the case of some of the more infirm, 3 oz. of butter per week is added.

Old Machar Poorhouse.

Dinner.

Monday -	Broth made according to Article 7 in the Dietary framed by the Board of Supervision, and served out to the several classes in rations, as therein directed. Four oz. of meal to Class C., and the same in the soup to Class D., when directed by the Medical Officer.
Tuesday -	Rice and milk made into soup, and sweetened with sugar; same rations as broth served out, same bread; and to Classes C. and D., 3 oz. of cheese or 6 oz. of fish in place of meat.
Wednesday	Same as Monday.
Thursday -	Pea soup, and in the season, potato soup; same rations and other allowances as broth. Class D., rice soup or milk diet.
Friday -	Same as Tuesday.
Saturday -	Same as Monday.
Sunday -	Same as Monday.

P.S.—Twice a week, viz., Wednesday and Sunday, in addition to Classes C. and D., all the other inmates have a small allowance of meat with their broth.

Paisley Poorhouse.

DAYS.	Class.	BREAKFAST.				DINNER.								SUPPER.						
		Oatmeal.	Buttermilk.	Skimmed Milk.	Sweet Milk.	Bread.	Potatoes.	Beef.	Barley.	Pease.	Rice.	Vegetables.	Sweet Milk.	Oatmeal.	Buttermilk.	Sweet Milk.	Bread.	Tea.	Sugar.	Butter.
		oz.	*pints.*	*pints.*	*pints.*	*oz.*	*oz.*	*oz.*	*oz.*	*oz.*	*oz.*	*oz.*	*pints.*	*oz.*	*pints.*	*pints.*	*oz.*	*oz.*	*oz.*	*oz.*
Monday	A.	3½	¾	–	–	6	–	–	–	3½	–	3	–	3½	¾	–	–	–	–	–
	B.	4	¾	–	–	8	–	–	–	4	–	3	–	4	¾	–	–	–	–	–
	C.	4	¾	–	–	8	–	4	–	4	–	3	–	4	¾	–	–	–	–	–
	D.	4	–	¾	–	6	–	4	–	3½	–	3	–	–	¼	–	6	⅛	½	½
	E.	3½	¾	–	–	6	–	–	–	3½	–	3	–	3½	¾	–	–	–	–	–
	F.	3½	–	–	¼	6	–	–	–	3½	–	3	–	3½	–	½	–	–	–	–
	G.	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1	8	–	–	–
Tuesday and Friday	A.	3½	¾	–	–	–	16	–	2	½	–	3	–	3½	¾	–	–	–	–	–
	B.	4	¾	–	–	–	24	–	2	½	–	3	–	4	¾	–	–	–	–	–
	C.	4	¾	–	–	–	24	4	2	½	–	3	–	4	¾	–	–	–	–	–
	D.	4	–	¾	–	–	16	4	–	–	1½	3	–	–	–	–	6	⅛	½	½
	E.	3½	¾	–	–	–	16	–	2	½	–	3	–	3½	¾	–	–	–	–	–
	F.	3½	–	–	¼	–	16	–	2	½	–	3	–	3½	–	½	–	–	–	–
	G.	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1	8	–	–	–
Wednesday, Saturday, and Sunday	A.	3½	¾	–	–	6	–	–	2	½	–	3	–	3½	¾	–	–	–	–	–
	B.	4	¾	–	–	8	–	–	2	½	–	3	–	4	¾	–	–	–	–	–
	C.	4	¾	–	–	8	–	4	2	½	–	3	–	4	¾	–	–	–	–	–
	D.	4	–	¾	–	6	–	4	–	–	1½	3	–	–	¼	–	6	⅛	½	½
	E.	3½	¾	–	–	6	–	–	2	½	–	3	–	3½	¾	–	–	–	–	–
	F.	3½	–	–	½	6	–	–	2	½	–	3	–	3½	–	½	–	–	–	–
	G.	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1	8	–	–	–
Thursday	A.	3½	¾	–	–	4	–	–	–	–	3½	–	⅛	3½	¾	–	–	–	–	–
	B.	4	¾	–	–	6	–	–	–	–	4	–	¼	4	¾	–	–	–	–	–
	C.	4	¾	–	–	6	–	–	–	–	4	–	¼	4	¾	–	–	–	–	–
	D.	4	–	¾	–	4	–	–	–	–	3½	–	⅛	–	¼	–	6	⅛	½	½
	E.	3½	¾	–	–	4	–	–	–	–	3½	–	⅛	3½	¾	–	–	–	–	–
	F.	3½	–	–	½	4	–	–	–	–	3½	–	⅛	3½	–	½	–	–	–	–
	G.	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1	8	–	–	–

In the remaining Poorhouses of—

Black Isle Combination,
Easter Ross Combination,
Inverness, and
Thurso Combination,

Which complete the number of Poorhouses in Scotland (52), the following Special Dietaries were sanctioned by the Board of Supervision :—

Black Isle Combination Poorhouse, and Easter Ross Combination Poorhouse.

Weekly Dietary.

	SUNDAY.	MONDAY.	TUESDAY.	WEDNESDAY.	THURSDAY.	FRIDAY.	SATURDAY.
Class I.—Aged and Infirm Persons :							
Breakfast and Supper (same)	meal, 3 oz. - - milk or treacle water, ½ pint.	same as Sunday -	same as Sunday -	same as Sunday -	same as Sunday -	same as Sunday -	same as Sunday.
Dinner - -	potatoes, 1½ lb. - barley broth, 1½ pt.	oat-cake, 6 oz. - pease soup, 1½ pt.	potatoes, 1½ lb. - milk, ¾ pint.	oat-cake, 6 oz. - barley broth, 1½ pt.	oat-cake, 6 oz. - rice, ¼ lb., with ½ pt. milk or treacle water.	potatoes, 1½ lb. - milk, ¾ pint.	oat-cake, 6 oz. pease soup, 1½ pt.
Class II.—Adult Persons :							
Breakfast and Supper (same)	meal, 4 oz. - - milk or treacle water, ¾ pint.	same as Sunday -	same as Sunday -	same as Sunday -	same as Sunday -	same as Sunday -	same as Sunday.
Dinner - -	potatoes, 2 lbs. - barley broth, 2 pints.	oat-cake, 8 oz. - pease soup, 2 pts.	potatoes, 2 lbs. - herring.	oat-cake, 8 oz. - barley broth, 2 pts.	oat-cake, 8 oz. - pease soup, 2 pints.	potatoes, 2 lbs. - herring.	oat-cake, 8 oz. pease soup, 2 pts.
Class III.—Children ;							
Breakfast -	meal, 4 oz. - - milk or treacle water, ¾ pint.	same as Sunday -	same as Sunday -	same as Sunday -	same as Sunday -	same as Sunday -	same as Sunday.
Dinner - -	potatoes, 1 lb. - barley broth, 1½ pt.	oat-cake, 6 oz. - pease soup, ½ pint.	potatoes, 1½ lb. - herring.	oat-cake, 6 oz. - barley broth, 1½ pt.	oat-cake, 6 oz. - rice, 3 oz., with ½ pt. milk or treacle water.	potatoes, 1½ lb. - herring.	oat-cake, 6 oz. pease soup, 1½ pt.
Supper - -	meal, 3 oz. - - treacle water, ½ pint.	same as Sunday -	same as Sunday -	same as Sunday -	same as Sunday -	same as Sunday -	same as Sunday.

P.S.—Inmates to have milk instead of treacle water both at breakfast and supper every day on which they have not at least 2 oz. each of meat, exclusive of bone, in their broth for dinner, or a corresponding quantity of fresh fish. On the days on which one diet of meat or fish is given, treacle water may be substituted for the milk either at breakfast or at supper, but not at both of these meals.

Inverness Poorhouse.

CLASSES.	SUNDAY.	MONDAY.	TUESDAY.	WEDNESDAY.	THURSDAY.	FRIDAY.	SATURDAY.
1.—Aged:							
Breakfast	meal, 3 oz. milk, ½ pint.	same as Sunday	meal, 3 oz. treacle water, ½ pint.	same as Sunday	same as Sunday	same as Tuesday	same as Sunday.
Dinner	potatoes, 1½ lb. barley broth, with vegetables, 1½ pint.	bread or oatcake, 6 oz. barley broth, with vegetables, 1½ pint.	potatoes, 1½ lb. barley broth, with meat in it, 1½ pt.	same as Monday	oat-cake, 6 oz. rice, 4 oz, with 1 oz. of treacle boiled in it.	same as Tuesday	oat-cake, 6 oz. pease soup, 1½ pt.
Supper	meal, 3 oz. milk, ½ pint.	same as Sunday	same as Sunday	same as Sunday	same as Sunday	same as Sunday	same as Sunday.
2.—Infirm:							
Breakfast	meal, 4 oz. milk, ¾ pint.	same as Sunday	same as Sunday	same as Sunday	same as Sunday	same as Sunday	same as Sunday.
Dinner	bread, 6 oz. rice soup, 1½ pint.	bread, 6 oz.; barley broth, with vegetables, 1½ pint.	same as Sunday	same as Monday	same as Sunday	bread, 6 oz ; barley broth, with meat in it, 1½ pt.	bread, 6 oz. pease soup, 1½ pt.
Supper	bread, 6 oz. tea, ½ pint.	same as Sunday	same as Sunday	same as Sunday	same as Sunday	same as Sunday	same as Sunday.
3.—Adults:							
Breakfast	meal, 4 oz. milk, ¾ pint.	same as Sunday	meal, 4 oz. treacle water, ¾ pint.	same as Sunday	same as Sunday	same as Tuesday	same as Sunday.
Dinner	potatoes, 2 lbs. barley broth, with vegetables, 2 pints.	oat-cake, 8 oz. barley broth, with vegetables, 2 pts.	potatoes, 2 lbs. barley broth, with meat in it, 2 pints.	same as Monday	oat-cake, 8 oz. rice, 4 oz., with 1 oz. of treacle boiled in it.	same as Tuesday	oat-cake, 8 oz. pease soup, 2 pts.
Supper	meal, 4 oz. milk, ¾ pint.	same as Sunday	same as Sunday	same as Sunday	same as Sunday	same as Sunday	same as Sunday.
4.—Children from 8 to 15 years:							
Breakfast	meal, 4 oz. milk, ¾ pint.	same as Sunday	meal, 4 oz. treacle water, ¾ pint.	same as Sunday	same as Sunday	same as Tuesday	same as Sunday.
Dinner	potatoes, 2 lbs. barley broth, with vegetables, 1½ pt.	oat-cake, 6 oz. barley broth, with vegetables, 1½ pt.	potatoes, 2 lb. barley broth, with meat in it, 1½ pt.	same as Monday	oat-cake, 6 oz. rice, 4 oz., with 1 oz. of treacle boiled in it.	same as Tuesday	oat-cake, 6 oz. pease soup, 1½ pt.
Supper	meal, 4 oz. milk, ¾ pint.	same as Sunday	same as Sunday	same as Sunday	same as Sunday	same as Sunday	same as Sunday.
5.—Children from 5 to 8 years:							
Breakfast	meal, 4 oz. milk, ¾ pint.	same as Sunday	meal, 4 oz. treacle water, ¾ pint.	same as Sunday	same as Sunday	same as Tuesday	same as Sunday.
Dinner	potatoes, 1½ lb. barley broth, with vegetables, 1 pint.	oat-cake, 5 oz. barley broth, with vegetables, 1 pint.	potatoes, 1½ lb. barley broth, with meat in it, 1 pint.	same as Monday	oat-cake, 5 oz. rice, 3 oz., with ¾ oz. of treacle boiled in it.	same as Tuesday	oat cake, 5 oz. pease soup, 1 pt.
Supper	meal, 3 oz. milk, ½ pint.	same as Sunday	same as Sunday	same as Sunday	same as Sunday	same as Sunday	same as Sunday.
6.—Children from 2 to 5 years:							
Breakfast	meal, 3½ oz. new milk, ½ pint.	same as Sunday	meal, 3½ oz, treacle water, ½ pint.	same as Sunday	same as Sunday	same as Tuesday	same as Sunday.
Dinner	potatoes, 1½ lb. barley broth, with vegetables, ¾ pint.	bread, 5 oz. barley broth, with vegetables, ¾ pint.	potatoes, 1½ lb. barley broth, with meat in it, ¾ pint.	same as Monday	bread, 5 oz. rice, 2 oz., with ½ oz. of treacle boiled in it.	same as Tuesday	bread, 5 oz. pease soup, ¾ pt.
Supper	meal, 3 oz. new milk, ½ pint.	same as Sunday	same as Sunday	same as Sunday	same as Sunday	same as Sunday	same as Sunday.

Infants under 2 years.—Daily, 8 oz. of wheat bread, and 1 pint of new milk.

The diet for any inmate who is under medical treatment shall be such as the medical officer shall prescribe, and shall be entered in a book called "The Medical Officer's Sick-Diet Book."

The Proportions of the Ingredients in the Broths, Soups, Tea, &c. to be as follows:—

Barley Broth, with Meat.	Pease Soup.	Rice Soup for Infirm.	Tea, &c.	Barley Broth, with Vegetables.	Treacle Water.
Each Pint:	Each Pint:	Each Pint:	Each Pint:	Each Pint:	Each Pint:
Meat - - 1⅓ oz.	whole, or split peas, 1½ oz.	meat - - 2⅔ oz.	sugar - - 1 oz.	Barley - - - 1 oz.	treacle - - 2 oz.
Barley - - 1⅔ oz.	pease meal - - 1 oz.	rice - - 1 oz.	tea - - ¼ oz.	Vegetables - - 1½ oz.	
Vegetables - 1 oz.	vegetables - - 1 oz.	vegetables - 1 oz.	new milk - 2 oz.	Seasoned with salt and pepper.	
Salt.	salt and pepper.	salt and pepper.			

P. S.—Wheat bread may be used instead of oat-cake when cheaper, or when recommended by the Medical Officers.

Thurso Combination Poorhouse.

CLASSES.	SUNDAY.	MONDAY.	TUESDAY.	WEDNESDAY.	THURSDAY.	FRIDAY.	SATURDAY.
1.—Aged:							
Breakfast	meal, 4 oz. milk, ¾ pint.	same as Sunday	same as Sunday	same as Sunday	same as Sunday	same as Sunday	same as Sunday.
Dinner	potatoes, 1½ lb. barley broth, with vegetables, 1½ pt.	potatoes, 1½ lb. herring, 8 oz	bread, 6 oz. barley broth, with 2½ oz. meat in it, 1½ pt.	bread, 6 oz. potato soup, 1½ pint.	same as Monday	same as Tuesday	bread, 6 oz. pease soup, 1½ pint.
Supper	meal, 3 oz. milk, ½ pint.	same as Sunday	same as Sunday	same as Sunday	same as Sunday	same as Sunday	same as Sunday.
2.—Infirm:							
Breakfast	meal, 3½ oz. milk, ½ pint.	same as Sunday	same as Sunday	same as Sunday	same as Sunday	same as Sunday	same as Sunday.
Dinner	same as Class I.	same as Class I.	same as Class I.	bread, 6 oz. rice soup, 1½ pint	same as Class I.	same as Class I.	same as Class I.
Supper	bread, 6 oz. tea, ½ pint.	same as Sunday	same as Sunday	same as Sunday	same as Sunday	same as Sunday	same as Sunday.
3.—Adults:							
Breakfast	meal, 4 oz. milk, ¾ pint.	same as Sunday	same as Sunday	same as Sunday	same as Sunday	same as Sunday	same as Sunday.
Dinner	potatoes, 2 lbs. barley broth, with vegetables, 2 pts.	potatoes, 2 lbs. herring, 12 oz.	bread, 8 oz. barley broth, with 2½ oz. meat in it, 2 pts.	bread, 8 oz. potato soup, 2 pints.	same as Monday	same as Tuesday	bread, 8 oz. pease soup, 2 pints.
Supper	same as breakfast	same as breakfast	same as breakfast	same as breakfast	same as breakfast	same as breakfast	same as breakfast.
4.—Children from 8 to 15 years:							
Breakfast	meal, 4 oz. milk, ¾ pint.	same as Sunday	same as Sunday	same as Sunday	same as Sunday	same as Sunday	same as Sunday.
Dinner	potatoes, 1½ lb. barley broth, with vegetables, 1½ pt.	potatoes, 1½ lb. herring, 8 oz.	bread, 6 oz. barley broth, with 2½ oz. meat in it, 1½ pt.	bread, 6 oz. potato soup, 1½ pint.	same as Monday	same as Tuesday	bread, 6 oz. pease soup, 1½ pint.
Supper	meal, 3½ oz. milk, ½ pint.	same as Sunday	same as Sunday	same as Sunday	same as Sunday	same as Sunday	same as Sunday.
5.—Children from 5 to 8 years:							
Breakfast	meal, 4 oz. milk, ¾ pint.	same as Sunday	same as Sunday	same as Sunday	same as Sunday	same as Sunday	same as Sunday.
Dinner	potatoes, 1 lb. barley broth, with vegetables, 1 pt.	potatoes, 1 lb. herring, 6 oz.	bread, 4 oz. barley broth, with 1½ oz. meat in it, 1 pt.	bread, 4 oz. potato soup, 1 pint.	same as Monday	same as Tuesday	bread, 4 oz. pease soup, 1 pint.
Supper	meal, 3 oz. milk, ½ pint.	same as Sunday	same as Sunday	same as Sunday	same as Sunday	same as Sunday	same as Sunday.
6.—Children from 2 to 5 years:							
Breakfast	meal, 3 oz. milk, ½ pint.	same as Sunday	same as Sunday	same as Sunday	same as Sunday	same as Sunday	same as Sunday.
Dinner	potatoes, 1 lb. barley broth, with vegetables, ¾ pint.	potatoes, 1 lb. herring, 4 oz.	bread, 4 oz. barley broth, with 1½ oz. meat in it, ¾ pt.	bread, 4 oz. potato soup, ¾ pint.	same as Monday	same as Tuesday	bread, 4 oz. pease soup, ¾ pint.
Supper	meal, 2½ oz. milk, ½ pint.	same as Sunday	same as Sunday	same as Sunday	same as Sunday	same as Sunday	same as Sunday.

Infants under 2 years.—Daily, 8 oz. of bread or oatmeal, and one pint of milk.

Proportion of Ingredients in Broth, Soups, Tea, &c.

Barley Broth, with Vegetables.	Pease Soup.	Potato Soup.	Tea.
Each Pint:	Each Pint:	Each Pint:	Each Pint:
Barley - - - 1 oz.	Split peas - - 1 oz.	Potatoes - - 8 oz.	Sugar - - - 1 oz.
Vegetables - - 1½ oz.	Pease meal - - 1 oz.	Vegetables - - 1 oz.	Tea - - - ¼ oz.
Salt.	Vegetables - - 1 oz.	Pepper and salt.	Milk - - - 2 oz.
	Pepper and salt.		

All the bread used to be wheaten bread. The milk may be new or skimmed milk.

Board of Supervision,
27 April 1864.

W. S. Warren,
Secretary.

POOR LAW (WORKHOUSE DIETARIES).

COPIES of the DIETARIES in the following WORKHOUSES in *Ireland*:—North Dublin, Ballinasloe, Belfast, Coleraine, Cork, South Dublin, Dunfanaghey, Gorey, Westport, and Youghal; and in Ten WORKHOUSES of *Scotland*, in which Edinburgh and Glasgow is included.

(*Sir Hervey Bruce.*)

Ordered, by The House of Commons, *to be Printed*,
3 *May* 1864.

Under 3 *oz.*